

BANNOCK COUNTY STATE OF IDAHO



2017 COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2017**

**Robert Poleki, Auditor
Prepared by the Auditor's Office
Kristi Klauser, Comptroller**

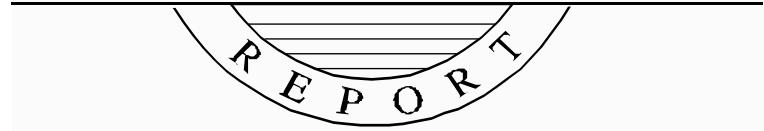
BANNOCK COUNTY

STATE OF IDAHO

2017

COMPREHENSIVE ANNUAL

FINANCIAL



**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2017**

ROBERT POLEKI, AUDITOR

Prepared by the Auditing Department
Kristi Klauser, Comptroller

BANNOCK COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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Kristi Klauser, Comptroller
Auditing/Accounting Office
Phone (208) 236-7335



Bannock County Courthouse
624 E. Center, Room 104
Pocatello, ID 83201-6274

- ROBERT POLEKI -
Clerk of the District Court – Auditor – Recorder

March 28, 2018

To the Board of County Commissioners
And the Citizens of Bannock County, Idaho:

State law requires that all general-purpose local governments with an annual budget that exceeds two hundred fifty thousand dollars annually submit a complete set of financial statements to the legislative council. The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of Bannock County, Idaho ("County"), for the fiscal year ended September 30, 2017. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Deaton and Company, a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2017, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

Bannock County is located, geographically, in the southeast corner of Idaho, about midway between Salt Lake City, Utah and the west entrance of Yellowstone National Park. Bannock County was established on March 6, 1893, being formed out of what was then the southern portion of Bingham County. The most current population estimate of Bannock County is 84,377. The majority of the County's population resides in the county seat of Pocatello, with a population numbering over 50,000.

A three member elected commission with overlapping terms governs the County. Responsibilities of the County Commissioners include passing ordinances and resolutions, adopting the budget, and appointing the heads of various departments. Other elected officials within the County are Clerk/Auditor/Recorder, Assessor, Coroner, Prosecutor, Sheriff, and Treasurer.

The County provides a full range of services under its general governmental functions. These services include public safety and protection, sanitation services, health and social services, culture and recreation, road and bridge construction and maintenance, planning and zoning, and general administrative services. Also included are services related to property assessment, budget development and administration, financial management, tax collection and investment of County assets, judicial administration, public records management, elections administration, and jury management. In addition, sanitation, emergency communications services, and operations for the Wellness Complex are provided under an enterprise fund concept, with user charges providing revenue to pay operating expenses.

The County Commission is required to annually adopt a final budget by no later than the second Monday in September. This annual budget serves as the foundation for Bannock County's financial planning and control. The budget is prepared by fund, department, activity, and object. Each elected official and department manager submits, for approval, a budget request of operating and capital expenditure appropriations to the Bannock County Clerk. The Clerk submits to the Board of County Commissioners such department requests including an alternative recommendation, if needed, as the Clerk is obliged to provide possible funding sources to the Board with such recommendations. The Board then considers and contrasts or modifies such budget considerations for public hearing before approval. In addition, the County maintains ongoing budgetary controls throughout the operating year. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual adopted budget process, Idaho Budget Statutes, and Federal Regulation. Activities of the federal, special revenue, and enterprise funds are included in the annual appropriated budget.

The adopted budget is then integrated with the County's accounting system to ensure reasonable and timely management control over spending throughout the year. The amount of budgetary control (level at which expenditures cannot legally exceed the appropriated amount) is established for personnel services and other charges and services (including capital outlay) at the department level for the General and Justice Funds. All other funds, except for emergency expenditures as defined by Idaho Code 31-1608, are managed and accounted for at the fund level. Final budget amounts are as originally adopted or as amended either by judicial order or through scheduled budget hearing procedures for receipt of unanticipated revenues as allowed by Idaho Statute.

The County does not utilize encumbrance accounting.

During the fiscal year, the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution in case of an emergency, through the courts, or by the budget hearing process. The appropriated budget can only be increased by an amount equal to unanticipated revenues. In no event can property taxes be increased. Management at the departmental level does not have authority to amend the budget.

The accompanying CAFR includes the financial activities of the County. The County has no component units.

Local Economy

Bannock County is diverse in an economic sense and has tended to remain more resilient during major economic shifts, in part, because of that diversity. Pocatello is the home of Idaho State University, one of Idaho's three principal universities. This factor and other unique geographical features have served to allow the Bannock County area to be an economic, recreational, and cultural hub of Eastern Idaho.

The government sector provides many jobs to the Bannock County area with agencies such as Idaho State University, the Idaho Women's Correctional Facility, FBI, US Federal Court House, US Forest Service, BLM, Idaho Fish and Game, and local cities and school districts. Bannock County is benefiting from expanding research and energy programs at Idaho State University and ON Semiconductors. The FBI facility is also expanding.

Local unemployment dropped to 2.9 percent while the state average was 2.9 percent; both were lower than the national average rate of 4.1 percent. Major industries with headquarters or divisions located within the County or in proximity, include fertilizer and chemical manufacturers, computer microchip manufacturers, and producers of electrical utility services. The federal government also has a major economic presence in the area, with the Idaho National Laboratory (INL), the largest employer in southeastern Idaho.

Long-term Financial Planning

Bannock County contracted early in fiscal year 2017 to drill nine additional gas wells at the landfill that will provide the production of methane gas thus generating more power that can be sold to Idaho Power. Revenues for the methane gas system have increased since the project was completed and there is a second generator in the budget for fiscal year 2018. Once this generator is installed and running the County should earn increased revenue that should exceed operating costs as well as help the environment. Bannock County is also working with the Department of Environmental Quality (DEQ) on groundwater remediation monitoring, this will be a multi-year process.

Bannock County has received increased highway user funding due to legislation changes at the State level, and is excited to be able to work towards improving the road system with this additional funding. These projects will include chip sealing and overlaying more roads than could have been budgeted for without this funding.

Awards and Acknowledgments

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

A Certificate of Achievement is valid for a period of one year only. It is believed that the current comprehensive annual financial report continues to meet the Certificate of Achievement requirements and will be submitted to the GFOA to determine its eligibility for another certificate.

In closing, a brief recognition is in order for the fine work and exceptional efforts put forth by my auditing staff. This dedicated staff is first rate and highly regarded. Their dedication remains a real benefit to the County and our ability to serve and safeguard public assets successfully. This report, while significant in scope, is but a small reflection of the many hours given to assure the success of this document and our continued commitment to providing a professional level of services.

This annual financial report for Bannock County is, hereby, offered to the Board of County Commissioners, interested parties, and the citizens of Bannock County for their consideration.

Respectfully submitted,

Robert Poleki
County Clerk



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

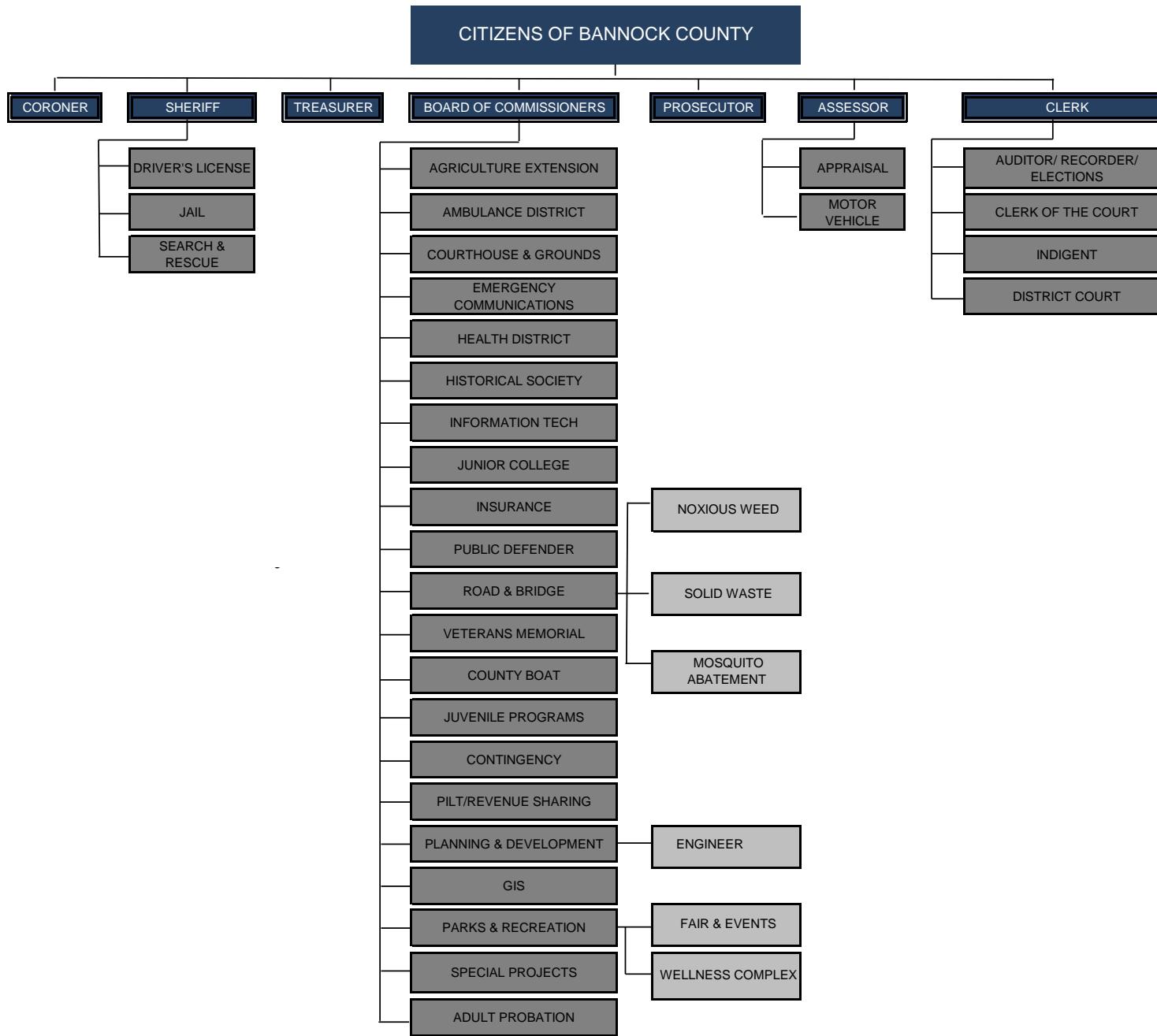
Bannock County
Idaho

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2016

Christopher P. Morrell

Executive Director/CEO

BANNOCK COUNTY, IDAHO
ORGANIZATIONAL CHART - BY DEPARTMENT
September 30, 2017



BANNOCK COUNTY, IDAHO

ELECTED OFFICIALS INFORMATION

September 30, 2017

MEMBERS OF UNITED STATES CONGRESS

Mike Crapo	(01/06/99)	United States Senator
James E. Risch	(01/06/09)	United States Senator
Raul Labrador	(01/10/11)	Representative in 1st Congressional District
Mike Simpson	(01/06/99)	Representative in 2nd Congressional District

MEMBERS OF STATE LEGISLATURE

Executive

C. L. "Butch" Otter	(01/01/07)	Governor
Brad Little	(01/06/09)	Lieutenant Governor
Lawerence Denney	(01/15/15)	Secretary of State
Lawrence G. Wasden	(01/06/03)	Attorney General
Brandon D. Woolf	(10/15/12)	Controller
Ron Crane	(01/04/99)	State Treasurer
Sherri Ybarra	(01/15/15)	Superintendent of Public Instruction

Legislative District No. 28

Jim Guthrie	(2011)	State Senator
Randy Armstrong	(2017)	State Representative, Position A
Kelly Packer	(2013)	State Representative, Position B

Legislative District No. 29

Mark Nye	(2017)	State Senator
Dustin Manwaring	(2016)	State Representative, Position A
Elaine Smith	(2001)	State Representative, Position B

ELECTED COUNTY OFFICERS

Ken Bullock	(01/09/17)	Commissioner District #1
Evan Frasure	(01/09/17)	Commissioner District #2
Terrell "Ned" Tovey	(01/09/17)	Commissioner District #3
Stephen Herzog	(01/14/13)	Prosecuting Attorney
Robert Poleki	(01/11/14)	Clerk-Auditor-Recorder
Radene Barker	(01/08/07)	Treasurer
Jared Stein	(01/12/15)	Assessor
Lorin W. Nielsen	(01/16/96)	Sheriff
Kim Quick	(01/08/07)	Coroner

BANNOCK COUNTY, IDAHO

COUNTY AND STATE OFFICIALS INFORMATION

September 30, 2017

DEPARTMENT HEADS

Gordon Howell	Data Processing
Aaron Greenwell	Events Center/Wellness Complex
Melissa Hartman	Veterans Office
David Gates, Pocatello Fire Chief	Ambulance District
Shantal Laulu.	Indigent
Bobette Wilson	Personnel and Risk Management
Reed Findlay, U of I Educator	Extension Services
Brett Grayson	Road and Bridge/Solid Waste
Seth Scott	Juvenile Detention

SIXTH JUDICIAL DISTRICT OFFICIALS
(Bannock County is in the Sixth Judicial District)

Mitchell W. Brown	(2008)	Administrative District Judge
Robert Naftz	(2009)	District Court Judge
Stephen S. Dunn	(2008)	District Court Judge
David C. Nye	(2007)	District Court Judge
Bryan Murray	(1994)	Juvenile Magistrate Judge
David R. Kress.	(2009)	Magistrate Court Judge
Rick Carnaroli	(2005)	Magistrate Court Judge
Scott Axline	(2013)	Magistrate Court Judge
Paul S. Laggis	(2008)	Magistrate Court Judge
David A. Hooste	(2015)	Magistrate Court Judge
Steven A. Thomsen	(2007)	Magistrate Court Judge
Thomas W. Clark	(2009)	Magistrate Court Judge
Eric S. Hunn	(2002)	Magistrate Court Judge
R. Todd Garbett	(2012)	Magistrate Court Judge
Kerry Hong	(2017)	Trial Court Administrator

BANNOCK COUNTY, IDAHO

CLASSIFICATION OF FUNDS

<u>Category</u>	<u>Type</u>	<u>Name</u>	<u>Expenditure Classification</u>
Governmental	General	Clerk-Auditor-Recorder Assessor Treasurer Commissioners Coroner Clerk of District Court Courthouse and Grounds Contingency Agriculture Extension Data Processing Juvenile Probation Planning and Development Health Insurance Adult Probation Liability Insurance Mailroom Special Projects GIS	General Government General Government General Government General Government Health Legal and Judicial General Government General Government Agriculture General Government Legal and Judicial General Government General Government Legal and Judicial General Government General Government General Government General Government General Government
Governmental	Special Revenue - Major	Road and Bridge Justice Fund: Sheriff Prosecuting Attorney Jail Ambulance District	Roads Public Safety Legal and Judicial Public Safety Health
Governmental	Special Revenue - Other	District Court Fair District Fair Maintenance Fair Exhibit Health District Historical Society Indigent Public Defender Junior College Appraisal Veterans Memorial Noxious Weed Mosquito Abatement PILT Snowmobile County Boat Juvenile Facilities Grants	Legal and Judicial Culture and Recreation Culture and Recreation Culture and Recreation Health Culture and Recreation Welfare Legal and Judicial Culture and Recreation General Government Culture and Recreation Agriculture Health General Government Culture and Recreation Culture and Recreation Public Safety General Government, Public Safety, Health, Legal and Judicial, Roads, Culture and Recreation
Proprietary	Enterprise - Major	Solid Waste Emergency Communications Wellness Complex	Health Public Safety Culture and Recreation

Deaton & Company, Chartered

Certified Public Accountants

215 North 9th, Suite A

Pocatello, ID 83201-5278

(208) 232-5825

Members of the Idaho Society of Certified Public Accountants



INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Bannock County, Idaho

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

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

Report on Summarized Comparative Information

We have previously audited the County's 2016 financial statements, and our report dated March 29, 2017, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bannock County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, capital asset schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards, budget and actual comparisons for governmental funds other than general and major special revenue funds, and capital asset schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 March 27, 2018, on our consideration of Bannock 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 Bannock County's internal control over financial reporting and compliance.



Pocatello, Idaho
March 27, 2018

Management's Discussion and Analysis

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

Financial Highlights

- The assets and deferred outflows of Bannock County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$89,697,890 (net position). Of this amount, \$32,848,561 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$1,295,543.
- At the end of the current fiscal year, total fund balance for the General Fund was \$16,282,548 or 94 percent of total General Fund expenditures.
- Employee health insurance expenditures came in \$236,742 under budget.
- Bannock County allowed 56 percent of the \$2,684,424 State Revenue Sharing money to be allocated to the Justice Fund to help meet expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Bannock County's basic financial statements. Bannock 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 also contains other supplementary information in addition to the basic financial statements themselves.

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

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

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

Both of the government-wide financial statements distinguish functions of Bannock County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Bannock County include general government, public safety, road and bridge, health and welfare, culture and recreation, agriculture, and legal and judicial. The business-type activities of Bannock County include Solid Waste, Emergency Communications, and Wellness Complex.

Bannock County has no component units.

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

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

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

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

Bannock 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, Road and Bridge Fund, Justice Fund, and Ambulance District Fund, all of which are considered to be major funds. Data from the other eighteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Bannock 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 23-28 of this report.

Proprietary Funds. Bannock County maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Bannock County uses enterprise funds to account for its Solid Waste, Emergency Communications, and Wellness Complex operations. Bannock County uses no internal service funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Solid Waste, Emergency Communications, and Wellness Complex. All funds are considered to be major funds of Bannock County.

The basic proprietary fund financial statements can be found on pages 30-32 of this report.

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 statement because the resources of those funds are not available to support Bannock County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on page 34 of this report.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Bannock County's budgetary reporting. Required Supplementary Information and pension schedules can be found on pages 55-64 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and additional fiduciary statements are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 66-94 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Bannock County, assets and deferred outflows exceeded liabilities and deferred inflows by \$89,697,890 at the close of the most recent fiscal year.

One of the largest portions of Bannock County's net position (63 percent) reflects its net investment in capital assets (e.g., land buildings, machinery and equipment, infrastructure), less any accumulated depreciation and related debt used to acquire those assets that is still outstanding. Bannock County uses these capital assets to provide services to citizens. These assets are not available for future spending. Although Bannock County's investment in its capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Bannock County's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets:						
Current and Other Assets	\$ 41,779,252	\$ 38,650,014	\$ 10,063,217	\$ 9,817,239	\$ 51,842,469	\$ 48,467,253
Capital Assets	20,443,850	20,959,795	37,204,727	37,479,814	57,648,577	58,439,609
Total Assets	62,223,102	59,609,809	47,267,944	47,297,053	109,491,046	106,906,862
Deferred Outflows of Resources	1,965,053	6,067,911	112,170	353,159	2,077,223	6,421,070
Total Assets and Deferred Outflows of Resources	\$ 64,188,155	\$ 65,677,720	\$ 47,380,114	\$ 47,650,212	\$ 111,568,269	\$ 113,327,932
Liabilities:						
Long-Term Liabilities Outstanding ..	\$ 11,634,039	\$ 14,366,727	\$ 4,792,686	\$ 2,912,112	\$ 16,426,725	\$ 17,278,839
Other Liabilities	3,233,784	2,717,297	466,453	787,771	3,700,237	3,505,068
Total Liabilities	14,867,823	17,084,024	5,259,139	3,699,883	20,126,962	20,783,907
Deferred Inflows of Resources	1,661,550	3,924,052	81,867	217,626	1,743,417	4,141,678
Total Liabilities and Deferred Inflows of Resources	16,529,373	21,008,076	5,341,006	3,917,509	21,870,379	24,925,585
Net Position:						
Net Investment in Capital Assets ..	19,644,602	20,130,284	37,204,727	37,479,814	56,849,329	57,610,098
Unrestricted	28,014,180	24,539,360	4,834,381	6,252,889	32,848,561	30,792,249
Total Net Position	47,658,782	44,669,644	42,039,108	43,732,703	89,697,890	88,402,347
Total Liabilities, Deferred Inflows, and Net Position	\$ 64,188,155	\$ 65,677,720	\$ 47,380,114	\$ 47,650,212	\$ 111,568,269	\$ 113,327,932

The majority of Bannock County's net position (63 percent) is net investment in capital assets. The remaining balance of \$32,848,561 is unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

Government Net Position at 2017



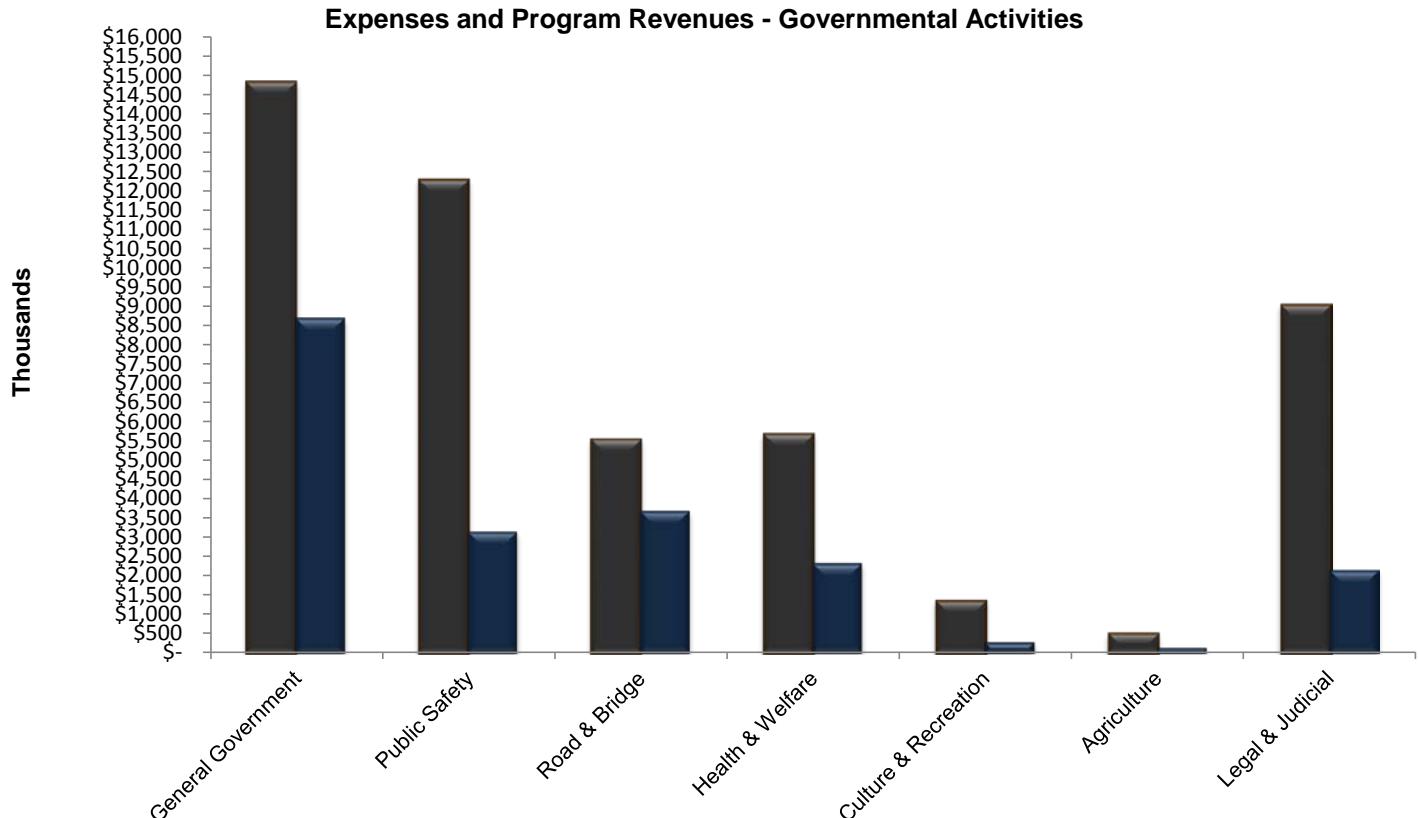
At the end of the current fiscal year, Bannock County is able to report positive balances in both categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The government's net position increased by \$1,295,543 during the current fiscal year. The net investment in capital assets decreased by \$760,769. Unrestricted net position increased by \$2,056,312; which comprised of an increase in unrestricted net position for governmental activities of \$3,474,820 and a decrease for business type activities of \$1,418,508.

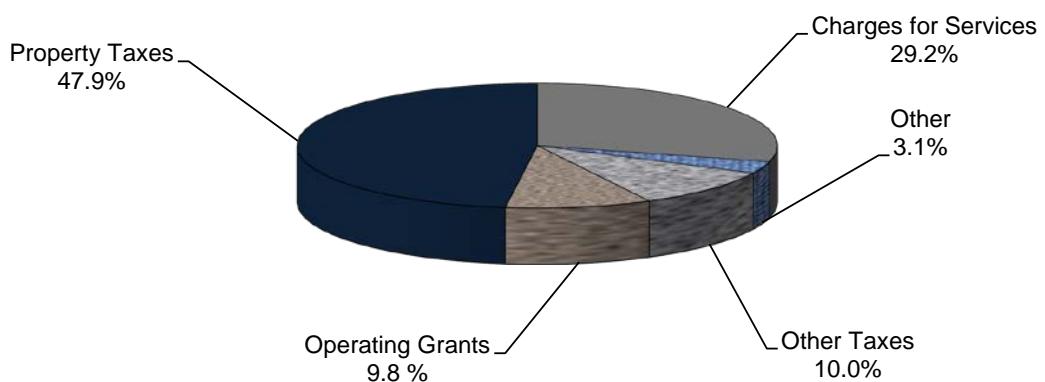
Bannock County's Change in Net Position

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>		<u>Total</u>
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Program Revenues:				
Charges for Services	\$ 15,313,598	\$ 14,186,710	\$ 5,830,701	\$ 5,451,342
Operating Grants and Contributions	5,158,783	4,973,254	-	-
Capital Grants and Contributions	-	-	-	-
General Revenues:				
Property Taxes	25,130,998	25,354,131	-	-
Other Taxes	5,276,339	5,018,168	-	-
Other	1,616,004	1,525,688	111,130	214,837
Reclassification of Fund Balance	-	-	-	-
Total Revenues	52,495,722	51,057,951	5,941,831	5,666,179
Expenses:				
General Government	14,838,778	15,400,213	-	-
Public Safety	12,291,671	11,794,901	-	-
Road and Bridge	5,553,637	4,928,517	-	-
Health and Welfare	5,689,455	5,477,197	-	-
Culture and Recreation	1,351,032	1,153,120	-	-
Agriculture	502,343	366,038	-	-
Legal and Judicial	9,039,344	8,440,981	-	-
Solid Waste	-	-	5,939,223	2,574,964
Emergency Communications	-	-	1,194,741	1,019,437
Wellness Complex	-	-	741,786	1,063,429
Total Expenses	49,266,260	47,560,967	7,875,750	4,657,830
Increase in Net Position	3,229,462	3,496,984	(1,933,919)	1,008,349
Transfers In (Out)	(240,324)	(900,211)	240,324	900,211
Change in Net Position	2,989,138	2,596,773	(1,693,595)	1,908,560
Net Position - Beginning	44,669,644	42,072,871	43,732,703	41,824,143
Net Position - Ending	\$ 47,658,782	\$ 44,669,644	\$ 42,039,108	\$ 43,732,703

Governmental Activities. Governmental activities increased Bannock County's net position by \$2,989,138, as compared to an increase of \$2,596,773 in fiscal year 2016. More growth occurred in the current fiscal year when compared to fiscal year 2016; this was due to less cash being transferred to the Wellness Complex to assist in operations. For comparison purposes, all revenue categories experienced growth with the exclusion of the one time proceeds. Property taxes decreased by about \$223,000 and sales tax receipts increased by about \$225,000 or 5 percent. These increases in revenue were offset with added expenses that also increased by about \$1,700,000 or 3.6 percent.



Revenues by Source - Governmental Activities



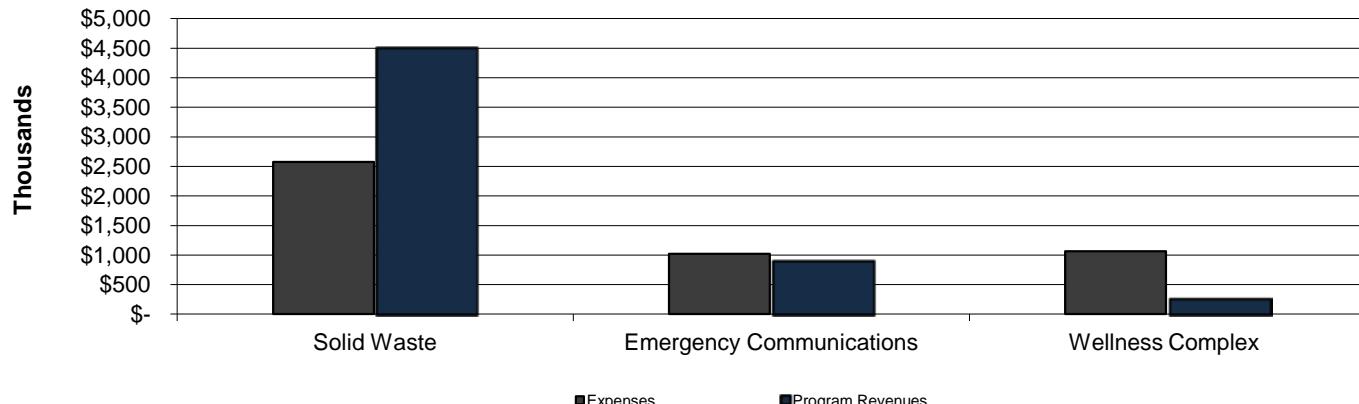
Even though property taxes (48 percent) provide the largest percentage of County revenue, charges for services (29 percent) and operating grants (10 percent) continue to provide a large percentage of County revenue sources. County management philosophy has been to provide property tax relief through increased charges for services when appropriate.

Business-Type Activities. Business-type activities decreased Bannock County's net position by \$1,693,595. Decreases occurred in net investment in capital assets by \$275,087 and unrestricted net position by \$1,418,508.

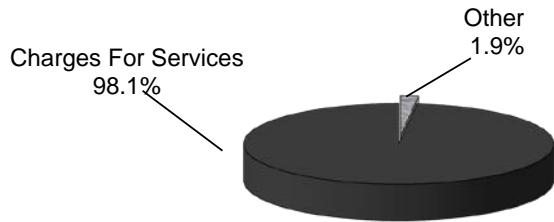
Net position was lower than the prior year due to higher landfill closure costs, higher compensated absence liabilities, and slowed asset growth.

Revenues within business type activities continue to grow. The landfill has received an increase in revenue of \$356,000 when compared to last fiscal year from gate fee revenue and from the sale of energy from our gas system. The Wellness Complex received about \$194,000 in total revenue during the current years' operations, this was a decrease of about \$70,000. Expenditure comparisons between years are difficult within the business type funds, as the Solid Waste and Emergency Communications departments tend to save monies then expend on large projects and the Wellness Complex is a new fund for the County that we are still learning to manage.

Expenses and Program Revenues - Business-Type Activities



Revenues by Source - Business-Type Activities



Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Bannock County's governmental funds reported combined ending fund balances of \$37,285,438. Bannock County has non-spendable fund balances of \$598,796 held for inventory. Restricted fund balance monies include grant programs totaling \$824,754 and funding restricted programs of \$508,115. Committed fund balance totals \$10,119,665 to allow for cash flow for the first three months of the fiscal year before property tax dollars are collected. Assignments are the balance of Special Revenue Fund balance amounts held for spending by definition of the Special Revenue Fund.

The General Fund is the chief operating fund of Bannock County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$10,013,911. As a measure of the General Fund's liquidity, it may be useful to compare this unassigned fund balance to total fund expenditures. Unassigned fund balance represents 58 percent of total General Fund expenditures.

The fund balance of Bannock County's General Fund increased by \$918,734 at the end of the current fiscal year. This is due to receiving unanticipated revenues of \$2.5 million; \$1.2 million from revenue sharing, \$770,000 from charges for services that were unexpected, as well as an excess of \$260,000 from sales tax and liquor funds. The extra revenue dollars exceeded the planned use of reserves that were budgeted to be used.

The Justice Fund also saw an increase in fund balance of \$209,738. Expenditures came in under budget in the Sheriff's department by \$245,000 and Jail by \$167,000. Revenues have become less predictable, but still exceeded projections; sales tax revenue exceeded budget by \$172,000 and charges for services exceeded budget by \$257,000.

The Road & Bridge Fund had an increase in fund balance by \$528,941. This was a result of expenditures coming in under budget.

The Ambulance Fund had an increase in fund balance of \$244,143. This fund is levying its maximum amount of property taxes and; therefore, doesn't see much fluctuation in fund balance unless capital purchases are made or collections on accounts increase.

Proprietary Funds. Bannock County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Solid Waste Fund at the end of the year was \$4,566,434; the Emergency Communications operation was \$273,312; and the Wellness Complex was (\$5,365). The total change in net position for the Solid Waste Fund was a decrease of \$1,101,600; a decrease in the Emergency Communications Fund of \$273,451, and a decrease of \$378,544 in the Wellness Complex.

The Solid Waste Fund has been building reserves to assist in the funding of the future landfill site that opened this fiscal year. Some capital needs, such as liners to cover refuse as layers are completed, are anticipated as this site gets more utilized.

The Emergency Communications net position decreased by \$273,451 for the fiscal year. Revenues remained constant while expenditures increased due to large projects undertaken to keep emergency communications up to date. Once projects are caught up, it is anticipated we will build reserves again to restart the cycle.

The Wellness Complex was gifted to Bannock County August 31, 2015. A transfer from the General Fund subsidizes the operating activity since revenues were only \$182,000 and operating costs were about \$741,000. This fund will not be self sufficient and is going to become part of the Parks & Recreation Fund next fiscal year.

Other factors concerning the finances of these funds have already been addressed in the discussion of Bannock County's business-type activities.

General Fund Budgetary Highlights

During the current fiscal year, the Contingency budget increased (\$45,896) and Adult Probation increased (\$900) for unanticipated intergovernment funds. Also, unanticipated miscellaneous revenue increased (\$15,161) for the following departments: Commission (\$6,000), Special Projects (\$1,861), and Liability Insurance (\$7,300).

Budget reallocations within the same department are summarized below:

- Commission moved \$33,240 from juvenile operating to personnel services (\$27,720) and personnel benefits (\$5,520).
- GIS moved \$23,500 from personnel services to computer supplies and building repairs.
- Clerk moved \$20,000 from election supplies to personnel services.

Differences between the final amended budget and the actual results are summarized below:

- \$124,000 was underspent in the Commission Department; these funds were unspent in salaries, benefits, and operating expenditures.
- \$237,000 was underspent in the Health Insurance Department.
- \$247,000 was underspent in the Contingency Department.
- \$52,000 was underspent in the Planning and Development Department; these funds were unspent in unused salary monies due to turnover.
- \$52,000 was underspent in the Probation Department; these funds were unspent due to unused salary and benefit monies due to turnover and also operating expenditures.

Capital Asset and Debt Administration

Capital Assets. Bannock County's net investment in capital assets in governmental and business-type activities as of September 30, 2017, amounts to \$56,849,329. 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:

- Voting equipment for elections \$249,231.
- Road and Bridge equipment \$32,910; Sheriff's vehicles \$233,767, Appraisal car \$24,999, and Ambulance \$197,081.
- Ambulance equipment \$240,359.
- The disposal of vehicles \$128,999 and equipment \$191,892.

Business-Type Activities:

- Landfill equipment \$555,530.
- Emergency Communications equipment \$262,809.
- Landfill Gas Wells \$151,432.
- Disposal of Landfill equipment \$422,447 and Emergency Communications equipment \$243,264.

**Bannock County's Capital Assets
(net of depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 1,183,103	\$ 1,183,103	\$ 22,857,217	\$ 22,857,217	\$ 24,040,320	\$ 24,040,320
Buildings and Improvements	8,012,996	8,414,583	8,563,080	8,802,925	16,576,076	17,217,508
Machinery and Equipment	4,517,001	4,559,560	5,675,555	5,706,897	10,192,556	10,266,457
Infrastructure	6,730,750	6,802,549	108,875	112,775	6,839,625	6,915,324
Total	\$ 20,443,850	\$ 20,959,795	\$ 37,204,727	\$ 37,479,814	\$ 57,648,577	\$ 58,439,609

Additional information on Bannock County's capital assets can be found in Note C on pages 43-44 of this report.

Long-Term Debt. At the end of the current fiscal year, Bannock County had no bonded debt outstanding.

Bannock County entered into a five year lease on October 1, 2014 with Motorola Solutions Credit Company LLC to purchase new radio equipment. The total lease amount is \$1,043,986 with imputed interest of \$14,150 and a principal balance of \$1,029,836.

A lease for election equipment through ES&S was entered into on September 19, 2017. The total lease amount is \$223,471 with computed interest of \$5,109 and a principal balance of \$218,362.

**Bannock County's Outstanding Debt
General Obligation Bonds and Capital Leases**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Capital Leases	\$ 794,382	\$ 825,741	\$ -	\$ -	\$ 794,382	\$ 825,741
Total	<u>\$ 794,382</u>	<u>\$ 825,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 794,382</u>	<u>\$ 825,741</u>

Bannock County has an "A1" rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 2 percent of its total assessed valuation. The current debt limitation for Bannock County is \$107,847,567.

Additional information on Bannock County's long-term debt can be found in Note E starting on page 45 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Bannock County is currently 2.9 percent, which is less than one year ago. The State's average unemployment rate is 2.9 percent and the national average is 4.1 percent.
- The labor force and personal income in Bannock County increased slightly.
- The population in the County was estimated to have a slight increase.

All of these factors were considered in preparing Bannock County's budget for the 2018 fiscal year.

The County continues to seek opportunities for grant revenues. The anticipated budget for governmental fund grants was kept at \$1,100,000, the same as the prior fiscal year. (The County anticipates grant funds to be used for court related activities, public safety, ambulance, and road and bridge functions).

Revenues for the fiscal year 2018 budget increased slightly and more property taxes were requested, and an aggressive use of reserves were needed due to the increased budget for one time projects.

Requests for Information

This financial report is designed to provide a general overview of Bannock County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Auditing Department, 624 E. Center, Room 104, Bannock County, Pocatello, Idaho, 83201-6274.



This page contains no financial information.

BANNOCK COUNTY, IDAHO

STATEMENT OF NET POSITION

September 30, 2017
With Comparative Actual Amounts on September 30, 2016

	Governmental Activities	Business-Type Activities	Total	2016 Actual Amount
ASSETS				
Cash and Cash Equivalents	\$ 13,128,650	\$ 3,395,108	\$ 16,523,758	\$ 19,269,559
Investments	23,931,529	6,173,967	30,105,496	24,044,718
Receivables, Net of Allowance for Uncollectibles	549,688	417,809	967,497	1,005,081
Taxes Receivable	995,505	-	995,505	964,651
Intergovernmental Receivable	2,575,084	2,563	2,577,647	2,351,139
Inventory	598,796	73,770	672,566	582,105
Prepaid Asset	-	-	-	250,000
Capital Assets, Net of Depreciation				
Land	1,183,103	22,857,217	24,040,320	24,040,320
Buildings and Improvements	8,012,996	8,563,080	16,576,076	17,217,508
Machinery and Equipment	4,517,001	5,675,555	10,192,556	10,266,457
Infrastructure	6,730,750	108,875	6,839,625	6,915,324
Total Assets	62,223,102	47,267,944	109,491,046	106,906,862
DEFERRED OUTFLOWS				
Deferred Outflows	<u>1,965,053</u>	<u>112,170</u>	<u>2,077,223</u>	<u>6,421,070</u>
Total Asset and Deferred Outflows	<u>\$ 64,188,155</u>	<u>\$ 47,380,114</u>	<u>\$ 111,568,269</u>	<u>\$ 113,327,932</u>
LIABILITIES				
Accounts Payable	2,499,653	444,263	2,943,916	2,465,822
Direct Deposit Payable	419,265	22,190	441,455	435,476
Interest Payable	4,866	-	4,866	3,770
Health Insurance Payable	310,000	-	310,000	350,000
Prepaid Revenue	-	-	-	250,000
Long-term Debt				
Due within one year	1,364,894	542,587	1,907,481	1,500,166
Due in more than one year	<u>10,269,145</u>	<u>4,250,099</u>	<u>14,519,244</u>	<u>15,778,673</u>
Total Liabilities	<u>14,867,823</u>	<u>5,259,139</u>	<u>20,126,962</u>	<u>20,783,907</u>
DEFERRED INFLOWS				
Deferred Inflows:				
Taxes Received in Advance	227,353	-	227,353	184,852
Pension Related	<u>1,434,197</u>	<u>81,867</u>	<u>1,516,064</u>	<u>3,956,826</u>
NET POSITION				
Net Investment in Capital Assets	19,644,602	37,204,727	56,849,329	57,610,098
Unrestricted	28,014,180	4,834,381	32,848,561	30,792,249
Total Net Position	<u>47,658,782</u>	<u>42,039,108</u>	<u>89,697,890</u>	<u>88,402,347</u>
Total Liabilities, Deferred Inflows, and Net Position . . .	<u>\$ 64,188,155</u>	<u>\$ 47,380,114</u>	<u>\$ 111,568,269</u>	<u>\$ 113,327,932</u>

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

BANNOCK COUNTY, IDAHO

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2017
With Comparative Totals for the Fiscal Year Ended September 30, 2016

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position			2016 Totals
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
FUNCTIONS/PROGRAMS								
Governmental Activities:								
General Government	\$ 14,838,778	\$ 8,328,311	\$ 374,227	\$ -	\$ (6,136,240)	\$ -	\$ (6,136,240)	\$ (7,344,391)
Public Safety	12,291,671	2,841,122	317,948	-	(9,132,601)	-	(9,132,601)	(8,717,149)
Road and Bridge	5,553,637	303,269	3,391,016	-	(1,859,352)	-	(1,859,352)	(1,216,845)
Health and Welfare	5,689,455	2,085,842	256,784	-	(3,346,829)	-	(3,346,829)	(3,693,567)
Culture and Recreation	1,351,032	282,263	2,286	-	(1,066,483)	-	(1,066,483)	(967,377)
Agriculture	502,343	83,457	48,870	-	(370,016)	-	(370,016)	(204,525)
Legal and Judicial	9,039,344	1,389,334	767,652	-	(6,882,358)	-	(6,882,358)	(6,257,149)
Total Governmental Activities	<u>49,266,260</u>	<u>15,313,598</u>	<u>5,158,783</u>	<u>-</u>	<u>(28,793,879)</u>	<u>-</u>	<u>(28,793,879)</u>	<u>(28,401,003)</u>
Business-Type Activities:								
Solid Waste	5,939,223	4,825,277	-	-	-	(1,113,946)	(1,113,946)	1,832,773
Emergency Communications	1,194,741	823,482	-	-	-	(371,259)	(371,259)	(114,032)
Wellness Complex	741,786	181,942	-	-	-	(559,844)	(559,844)	(925,229)
Total Business-Type Activities	<u>7,875,750</u>	<u>5,830,701</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,045,049)</u>	<u>(2,045,049)</u>	<u>793,512</u>
Total Primary Government	<u><u>\$ 57,142,010</u></u>	<u><u>\$ 21,144,299</u></u>	<u><u>\$ 5,158,783</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (28,793,879)</u></u>	<u><u>\$ (2,045,049)</u></u>	<u><u>\$ (30,838,928)</u></u>	<u><u>\$ (27,607,491)</u></u>
General Revenues:								
Property Taxes			25,130,998		-	25,130,998	25,354,131	
Sales Taxes			4,669,852		-	4,669,852	4,444,533	
Liquor Taxes			606,487		-	606,487	573,635	
Investment Income			77,545		3,392	80,937	456,268	
Gain/Loss on Capital Asset Disposal			225,518		-	225,518	63,881	
Other Miscellaneous			1,312,941		107,738	1,420,679	1,220,376	
Proceeds from Health Trust			-		-	-	-	
Reclassification of Fund Net Position from Fiduciary Fund			-		-	-	-	
Transfers In (Out)			(240,324)		240,324	-	-	-
Total General Revenues and Transfers			<u>31,783,017</u>		<u>351,454</u>	<u>32,134,471</u>	<u>32,112,824</u>	
Change in Net Position			2,989,138		(1,693,595)	1,295,543	4,505,333	
Net Position - Beginning			44,669,644		43,732,703	88,402,347	83,897,014	
Net Position - Ending			<u>\$ 47,658,782</u>		<u>\$ 42,039,108</u>	<u>\$ 89,697,890</u>	<u>\$ 88,402,347</u>	

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

BANNOCK COUNTY, IDAHO

MAJOR GOVERNMENTAL FUNDS

Bannock County reports the following major governmental funds:

General Fund - The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Current Expense

Maximum tax levy:	0.002000000
Current tax levy:	0.001590293

Liability Insurance

Maximum tax levy:	unlimited
Current tax levy:	0.000089585

Justice Fund - This fund was established to provide funding for the operation of the County Sheriff's department and maintenance of County jails, operation of the Prosecuting Attorney's office, and for public defender services. Idaho Code 63-805

Justice Fund

Maximum tax levy:	0.002000000
Current tax levy:	0.001986662

Road and Bridge - This fund is used to account for the road and bridge functions of the County. Idaho Code 40-801a

Road and Bridge

Maximum tax levy:	0.002000000
Current tax levy:	0.000727119

Ambulance District - This fund accounts for the activities of the County-wide ambulance district. Idaho Code 31-3908

Ambulance District

Maximum tax levy:	0.000400000
Current tax levy:	0.000399317

BANNOCK COUNTY, IDAHO

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2017

	General Fund	Justice Fund	Road and Bridge
ASSETS			
Cash and Cash Equivalents	\$ 5,865,834	\$ 2,344,886	\$ 1,156,698
Cash with Paying Agent	11,569	59,484	-
Investments	11,032,049	4,264,150	2,103,439
Intergovernmental Receivables	921,090	197,087	928,708
Grant Revenue Receivables	-	-	-
Fees Receivable, Net of Allowance for Uncollectibles	-	-	-
Taxes Receivable	288,522	323,484	68,612
Inventory	-	-	301,617
Prepaid Asset	-	-	-
Total Assets	\$ 18,119,064	\$ 7,189,091	\$ 4,559,074
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 913,835	\$ 288,677	\$ 669,059
Direct Deposit Payable	131,967	152,442	36,018
Benefits Payable	-	-	-
Health Insurance Payable	310,000	-	-
Prepaid Revenue	-	-	-
Total Liabilities	1,355,802	441,119	705,077
Deferred Inflows:			
Deferred Property Taxes	415,400	284,666	60,378
Taxes Received in Advance	65,314	73,396	14,785
Total Deferred Inflows	480,714	358,062	75,163
Fund Balance:			
Nonspendable:			
Inventories	-	-	301,617
Restricted for:			
Grants	-	-	-
Funding Source Restrictions	-	-	-
Committed for:			
Funds Held for Minimum Balance	4,070,637	1,916,973	944,709
Assigned for:			
General Government	2,198,000	-	-
Public Safety	-	4,472,937	-
Road and Bridge	-	-	2,532,508
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Agriculture	-	-	-
Legal and Judicial	-	-	-
Unassigned	10,013,911	-	-
Total Fund Balance	16,282,548	6,389,910	3,778,834
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 18,119,064	\$ 7,189,091	\$ 4,559,074

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

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds

Long-term liabilities are not due and payable in the current period and; therefore, are not reported in the governmental funds

Interest payable used in government activities is not payable for the current resources and; therefore, is not reported in the government funds

Deferred Outflows - Pension related deferrals

Deferred Inflows - Pension related deferrals

Unavailable property taxes represent amounts that were not available to fund current expenditures and; therefore, are not reported in the governmental funds

Net Position of Governmental Activities

Ambulance District	Nonmajor Governmental Funds	2017 Governmental Funds
\$ 718,942	\$ 2,938,466	\$ 13,024,826
-	32,771	103,824
1,307,390	5,224,501	23,931,529
22,104	196,941	2,265,930
-	309,154	309,154
546,877	2,811	549,688
65,082	249,805	995,505
-	297,179	598,796
-	-	-
\$ 2,660,395	\$ 9,251,628	\$ 41,779,252
\$ 246,168	\$ 381,914	\$ 2,499,653
-	98,838	419,265
-	-	-
-	-	310,000
-	-	-
246,168	480,752	3,228,918
57,272	219,827	1,037,543
14,679	59,179	227,353
71,951	279,006	1,264,896
-	297,179	598,796
-	824,754	824,754
-	508,115	508,115
585,569	2,601,777	10,119,665
-	796,167	2,994,167
-	-	4,472,937
-	-	2,532,508
1,756,707	1,330,649	3,087,356
-	773,063	773,063
-	203,482	203,482
-	1,165,315	1,165,315
	(8,631)	10,005,280
2,342,276	8,491,870	37,285,438
\$ 2,660,395	\$ 9,251,628	
.....		20,443,850
.....		(11,634,039)
.....		(4,866)
.....		1,965,053
.....		(1,434,197)
.....		1,037,543
.....		\$ 47,658,782

BANNOCK COUNTY, IDAHO

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS**

For the Fiscal Year Ended September 30, 2017
With Comparative Totals for the Fiscal Year Ended September 30, 2016

REVENUES	General Fund	Justice Fund	Road and Bridge	Ambulance District
Taxes:				
Property Taxes	\$ 6,817,233	\$ 8,058,701	\$ 1,735,843	\$ 1,619,879
Sales Taxes	1,777,709	2,125,687	189,949	76,464
Liquor Apportionment	562,487	-	-	-
Cigarette Tax	214,299	-	-	-
Replacement Monies	153,437	100,340	16,518	23,087
Other General Tax	84,977	-	-	-
Licenses and Permits	283,244	142,464	-	-
Charges for Services	8,008,161	768,739	302,837	1,818,329
Highway Users	-	-	3,391,016	-
Intergovernmental - Program Specific	305,636	594,625	6,948	19,175
Intergovernmental - General	-	-	-	-
Investment Income	63,287	-	-	14,258
Fines and Court Costs	-	244,838	-	-
Miscellaneous Revenue	<u>197,601</u>	<u>218,642</u>	<u>77,664</u>	<u>58,227</u>
Total Revenue	<u>18,468,071</u>	<u>12,254,036</u>	<u>5,720,775</u>	<u>3,629,419</u>
EXPENDITURES				
Current:				
General Government	13,949,666	-	-	-
Public Safety	-	10,745,609	-	-
Roads	-	-	5,141,290	-
Health and Welfare	126,847	-	-	3,361,998
Culture and Recreation	-	-	-	-
Agriculture	175,323	-	-	-
Legal and Judicial	3,012,483	1,253,993	-	-
Capital Outlay	<u>218,362</u>	<u>44,696</u>	<u>50,544</u>	<u>23,278</u>
Debt Service:				
Principal	44,694	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>17,527,375</u>	<u>12,044,298</u>	<u>5,191,834</u>	<u>3,385,276</u>
Excess Revenues (Expenditures)	<u>940,696</u>	<u>209,738</u>	<u>528,941</u>	<u>244,143</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Leases	218,362	-	-	-
Transfers In (Out)	(240,324)	-	-	-
Total Other Financing Sources (Uses)	<u>(21,962)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	918,734	209,738	528,941	244,143
FUND BALANCE, BEGINNING OF YEAR	<u>15,363,814</u>	<u>6,180,172</u>	<u>3,249,893</u>	<u>2,098,133</u>
FUND BALANCE, END OF YEAR	<u>\$ 16,282,548</u>	<u>\$ 6,389,910</u>	<u>\$ 3,778,834</u>	<u>\$ 2,342,276</u>

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

Nonmajor Governmental Funds	2017 Governmental Funds	2016 Governmental Funds
\$ 6,476,951	\$ 24,708,607	\$ 24,980,832
500,043	4,669,852	4,444,533
44,000	606,487	573,635
-	214,299	213,544
66,332	359,714	359,714
-	84,977	84,400
18,872	444,580	410,330
2,160,498	13,058,564	12,466,806
-	3,391,016	3,389,317
1,481,633	2,408,017	2,098,032
511,790	511,790	549,618
-	77,545	442,131
593,656	838,494	696,505
287,100	839,234	312,086
<u>12,140,875</u>	<u>52,213,176</u>	<u>51,021,483</u>
1,131,105	15,080,771	14,935,099
1,201,355	11,946,964	11,458,648
-	5,141,290	4,798,830
2,087,197	5,576,042	5,342,133
1,287,329	1,287,329	1,084,320
311,524	486,847	343,153
4,766,478	9,032,954	8,402,724
539,976	876,856	478,759
205,027	249,721	204,095
3,770	3,770	4,702
<u>11,533,761</u>	<u>49,682,544</u>	<u>47,052,463</u>
<u>607,114</u>	<u>2,530,632</u>	<u>3,969,020</u>
-	218,362	-
-	(240,324)	(900,211)
-	(21,962)	(900,211)
607,114	2,508,670	3,068,809
<u>7,884,756</u>	<u>34,776,768</u>	<u>31,707,959</u>
<u>\$ 8,491,870</u>	<u>\$ 37,285,438</u>	<u>\$ 34,776,768</u>

BANNOCK COUNTY, IDAHO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Fiscal Year Ended September 30, 2017

Net Change in Fund Balance - Total Governmental Funds \$ 2,508,670

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	\$ 846,062
Depreciation Expense	<u>(1,581,876)</u>
Excess of Capital Outlay over Depreciation Expense	(735,814)

Transactions involving capital assets such as sales and other disposals (gain/loss), as well as donations, are reported in the Statement of Activities but only proceeds from sales are reported in the governmental funds.

Gain on Disposal	63,369
Contributed Asset	<u>156,500</u>
.	219,869

Some revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting the following has been deferred:

Property Tax	62,676
------------------------	--------

Some of the assets acquired this year were financed through leases. The amounts financed is reported in the government funds as a source of financing. These leases are not revenues in the Statement of Activities, but constitute large term liability in Statement of Net Assets.

Issuance of Lease	(218,362)
-----------------------------	-----------

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts consisted of:

Pension Expense	954,301
Capital Leases	<u>249,721</u>
.	1,204,022

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued Interest	(1,096)
Other Post-Employment Benefit Obligations	<u>(112,333)</u>
Compensated Absences	61,506
Total Additional Amounts	<u>(51,923)</u>

Change in Net Position of Governmental Activities \$ 2,989,138

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

MAJOR PROPRIETARY FUNDS

Major proprietary funds account for the County operations that provide goods or services to the general public and finance their operations mainly through user charges. The following provides a brief description of the proprietary funds.

Enterprise Funds

Solid Waste - This fund is used to account for the provision of sanitary landfill services throughout the County. Idaho Code 31-4404

Maximum tax levy:	0.000400000
Current tax levy:	0.000000000

Emergency Communications - This fund is used for initiation, maintenance, and enhancement of a consolidated emergency communications system (911) within the County. A telephone user fee, not to exceed one dollar, was authorized by the electorate of the County to provide for the funding. Idaho Code 31-48

No tax levy revenue is involved in this fund.
Current user fee is one dollar per month.

Wellness Complex - This fund is used to account for activity related to the Bannock County Wellness Complex facility.



Photo by: Ralph Maughan
Portneuf River

BANNOCK COUNTY, IDAHO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

September 30, 2017

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			
	Solid Waste	Emergency Communications	Wellness Complex	Total
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 3,179,344	\$ 146,915	\$ 68,849	\$ 3,395,108
Investments	5,781,604	267,163	125,200	6,173,967
Fees Receivable, Net of Allowance for Uncollectibles	417,809	-	-	417,809
Inventory	73,770	-	-	73,770
Intergovernmental Receivable	2,563	-	-	2,563
Interfund Receivable	-	-	-	-
Total Current Assets	<u>9,455,090</u>	<u>414,078</u>	<u>194,049</u>	<u>10,063,217</u>
Noncurrent Assets:				
Capital Assets:				
Land	21,687,011	855	1,169,351	22,857,217
Buildings and Improvements	5,756,565	463,760	3,888,500	10,108,825
Machinery and Equipment	6,077,071	3,720,822	605,591	10,403,484
Infrastructure	-	-	117,000	117,000
Less Accumulated Depreciation	(3,540,414)	(2,464,837)	(276,548)	(6,281,799)
Total Noncurrent Assets	<u>29,980,233</u>	<u>1,720,600</u>	<u>5,503,894</u>	<u>37,204,727</u>
Total Assets	<u>39,435,323</u>	<u>2,134,678</u>	<u>5,697,943</u>	<u>47,267,944</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows	74,780	14,541	22,849	112,170
Total Assets and Deferred Outflows of Resources ..	<u>\$ 39,510,103</u>	<u>\$ 2,149,219</u>	<u>\$ 5,720,792</u>	<u>\$ 47,380,114</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 316,277	\$ 60,992	\$ 66,994	\$ 444,263
Direct Deposit Payable	14,710	2,623	4,857	22,190
Benefits Payable	-	-	-	-
Interfund Payable	-	-	-	-
Compensated Absences Payable	46,853	11,860	22,178	80,891
Landfill Closure Payable	461,696	-	-	461,696
Total Current Liabilities	<u>839,536</u>	<u>75,475</u>	<u>94,029</u>	<u>1,009,040</u>
Noncurrent Liabilities:				
Compensated Absences Payable	36,813	9,318	17,425	63,556
Landfill Closure Payable	3,724,440	-	-	3,724,440
Net Pension Liability	308,069	59,902	94,132	462,103
Total Noncurrent Liabilities	<u>4,069,322</u>	<u>69,220</u>	<u>111,557</u>	<u>4,250,099</u>
Total Liabilities	<u>4,908,858</u>	<u>144,695</u>	<u>205,586</u>	<u>5,259,139</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows	54,578	10,612	16,677	81,867
NET POSITION				
Net Investment in Capital Assets	29,980,233	1,720,600	5,503,894	37,204,727
Unrestricted	4,566,434	273,312	(5,365)	4,834,381
Total Net Position	<u>34,546,667</u>	<u>1,993,912</u>	<u>5,498,529</u>	<u>42,039,108</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 39,510,103</u>	<u>\$ 2,149,219</u>	<u>\$ 5,720,792</u>	<u>\$ 47,380,114</u>

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

BANNOCK COUNTY, IDAHO

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS**

For the Fiscal Year Ended September 30, 2017

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			
	Solid Waste	Emergency Communications	Wellness Complex	Total
Operating Revenues:				
Charges for Sales and Services:				
Fees	\$ 1,278,513	\$ 823,482	\$ 181,942	\$ 2,283,937
Landfill Permits/Gate Fees	1,815,925	-	-	1,815,925
City Residential Fees	1,107,336	-	-	1,107,336
Sale of Energy from Gas System	623,503	-	-	623,503
Miscellaneous	12,346	94,416	976	107,738
Total Operating Revenues	<u>4,837,623</u>	<u>917,898</u>	<u>182,918</u>	<u>5,938,439</u>
Operating Expenses:				
Salaries and Wages	627,941	113,650	195,470	937,061
Employee Benefits	349,670	47,960	115,108	512,738
Services and Supplies	4,291,017	653,176	296,901	5,241,094
Depreciation/Amortization	602,328	361,205	134,307	1,097,840
Total Operating Expenses	<u>5,870,956</u>	<u>1,175,991</u>	<u>741,786</u>	<u>7,788,733</u>
Operating Income (Loss)	<u>(1,033,333)</u>	<u>(258,093)</u>	<u>(558,868)</u>	<u>(1,850,294)</u>
Non-Operating Revenues (Expenses):				
Interest Revenue	-	3,392	-	3,392
Loss on Disposal	(68,267)	(18,750)	-	(87,017)
Total Non-Operating Revenue (Expenses)	<u>(68,267)</u>	<u>(15,358)</u>	<u>-</u>	<u>(83,625)</u>
Transfers In (Out)	-	-	240,324	240,324
Change in Net Position	(1,101,600)	(273,451)	(318,544)	(1,693,595)
Total Net Position - 10/01/2016	35,648,267	2,267,363	5,817,073	43,732,703
Total Net Position - 9/30/2017	<u>\$ 34,546,667</u>	<u>\$ 1,993,912</u>	<u>\$ 5,498,529</u>	<u>\$ 42,039,108</u>

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

BANNOCK COUNTY, IDAHO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Fiscal Year Ended September 30, 2017

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				
	Solid Waste	Emergency Communications	Wellness Complex	Total
CASH FLOWS FROM OPERATIONS				
Cash Received From Customers and Users	\$ 4,801,654	\$ 823,482	\$ 199,810	\$ 5,824,946
Cash Payments for Personnel Costs	(997,215)	(166,863)	(315,185)	(1,479,263)
Cash Payments for Services and Supplies	(2,117,484)	(613,802)	(282,137)	(3,013,423)
Other Operating Revenues	12,346	94,416	976	107,738
Net Cash Provided (Used) by Operations	<u>1,699,301</u>	<u>137,233</u>	<u>(396,536)</u>	<u>1,439,998</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In (Out)	-	-	240,324	240,324
Net Cash Provided by Noncapital Financing Activities	-	-	240,324	240,324
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(1,116,859)	(362,809)	-	(1,479,668)
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,116,859)</u>	<u>(362,809)</u>	<u>-</u>	<u>(1,479,668)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash Received From Interest	-	3,392	-	3,392
Net Cash Provided by Investing Activities	<u>-</u>	<u>3,392</u>	<u>-</u>	<u>3,392</u>
Net Increase in Cash and Cash Equivalents	582,442	(222,184)	(156,212)	204,046
Cash and Cash Equivalent - Beginning	<u>8,378,506</u>	<u>636,262</u>	<u>350,261</u>	<u>9,365,029</u>
Cash and Cash Equivalent - Ending	<u>\$ 8,960,948</u>	<u>\$ 414,078</u>	<u>\$ 194,049</u>	<u>\$ 9,569,075</u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities				
Operating Income (Loss)	\$ (1,033,333)	\$ (258,093)	\$ (558,868)	\$ (1,850,294)
Add Depreciation Expense	602,328	361,205	134,307	1,097,840
Pension Deferral, net	(31,251)	(4,425)	(28,328)	(64,004)
(Increase)/Decrease in Assets				
Inventory	(36,177)	-	-	(36,177)
Interfund Receivable	-	-	-	-
Fees Receivable, Net of Allowances for Uncollectibles	(22,729)	-	-	(22,729)
Intergovernmental Receivables	(894)	-	17,868	16,974
Increase/(Decrease) in Liabilities				
Accounts Payable	194,189	39,374	14,764	248,327
Benefits Payable	-	-	-	-
Direct Deposit Payable	119	106	28	253
Compensated Absences	11,528	(934)	23,693	34,287
Landfill Closure	2,015,521	-	-	2,015,521
Interfund Payable	-	-	-	-
Net Cash Flows from Operating Activities	<u>\$ 1,699,301</u>	<u>\$ 137,233</u>	<u>\$ (396,536)</u>	<u>\$ 1,439,998</u>

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

FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and; therefore, cannot be used to support the County's own programs. In Bannock County, there are no trust funds - but there are several agency funds. The County's Agency Funds are further described and presented beginning on page 95.



Photo by: Ralph Maughan
Pocatello West Bench

BANNOCK COUNTY, IDAHO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

September 30, 2017

	AGENCY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 667,269
Investments	1,213,420
Intergovernmental Receivable	760,236
Taxes Receivable	<u>2,213,207</u>
 Total Assets	 <u>\$ 4,854,132</u>
 LIABILITIES	
Accounts Payable	\$ 793,332
Due to Others	<u>4,060,800</u>
 Total Liabilities	 <u>\$ 4,854,132</u>

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements
September 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

During fiscal year 2017, Bannock County implemented GASB Statement No. 77, Tax Abatement Disclosures.

A. Reporting Entity

Bannock County was created by an act of the Idaho Legislature on March 6, 1893, and named for the Shoshone-Bannock Indians who inhabited the region. A three member Board of County Commissioners is the governing body of Bannock County and provides the following services as authorized by Idaho Code: general government, welfare, road and bridge, agriculture, health, culture and recreation, legal and judicial, sanitation, and public safety.

For financial reporting purposes, management has considered all potential component units. The decision to include or not include a potential component unit in the reporting entity was made by applying the criteria set forth in the generally accepted accounting principles. The 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 a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The primary government may also be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the primary government. Even though Bannock County is responsible for appointing members of boards to other organizations, it is not accountable for these organizations. Therefore, based upon the application of these criteria, Bannock County has no component units.

The County contributes to the multi-employer Public Employee Retirement System of Idaho (PERSI) and the Idaho Counties Risk Management Program (ICRMP). PERSI is administered by the State of Idaho and ICRMP is administered by the Idaho Association of Counties. Since the County does not administer or is not dominant in either plan, the financial statements of these plans are not included in this report. A copy of the PERSI report can be obtained from the Public Employee Retirement System of Idaho office in Boise, Idaho. A copy of the ICRMP report can be obtained from the Idaho Counties Risk Management Program also in Boise, Idaho.

B. Government-Wide Statements and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and any component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2017

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

The County reports the following major governmental funds:

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

The *Justice Fund* accounts for the operation of the County Sheriff's department, construction, remodeling, operation, and maintenance of County jails, operation of the prosecuting attorney's office, and provision of public defender service per Idaho Code 63-805. Property taxes are the major revenue source for the Justice Fund, while sales tax and revenue sharing provide the next largest source. Charges for services help reimburse costs of running each function.

The *Road and Bridge Fund* is used to account for the maintenance and operations of the County's road and bridge functions. Highway User Funds provide the largest funding source for road and bridge, subsidized by property taxes.

The *Ambulance Fund* accounts for the activities of the County-wide Ambulance District. Property taxes and charges for services support the Ambulance District.

The County reports the following major proprietary funds:

The *Solid Waste Fund* accounts for the provision of sanitary landfill services throughout the County.

The *Emergency Communications Fund* is used for initiation, maintenance, and enhancement of a consolidated emergency communication system (911) within the County.

The *Wellness Complex Fund* is used to account for activity related to the Portneuf Wellness Complex including maintenance and operations of the facility and activities.

Additionally, the County reports the following fund types:

The *Agency Funds* are used to account for the collection of monies to be paid to other taxing districts, cities, the State of Idaho, private individuals, or other governmental agencies from property taxes or other legal assessments.

Amounts reported as program revenues include:1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenues. Likewise, general revenues include all taxes. Taxes as identified within the fund statements are used exclusively to represent property taxes. Therefore, the intergovernmental classification may include other tax revenues. In the government-wide statements, the taxes have been categorized as necessary to identify program specific from general tax revenues.

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

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments that are highly liquid. The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested as allowed by Idaho Code. State statutes authorize the County to invest in certain revenue bonds, general obligation bonds, local improvement district bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or other similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

Investments are stated at fair value determined by quoted market prices. Interest income is recorded in the general fund of the County unless otherwise specified by law or by Commission agreement.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfold loans), or "advances to/from other funds" (i.e., the non-current portion of interfold loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade receivables are shown net of an allowance for uncollectible amounts. The allowances are based on historical data.

Property tax levies are computed by the County on or before the 3rd Monday of September. Final certification of these levies by the State of Idaho Tax Commission is not completed until after September 30. Property taxes are billed to the taxpayers in November and are due in two installments. Half of the real, personal, and mobile home property taxes are due on December 20 and the remainder is due the following June 20. Other property taxes are due December 20. Property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year. The County bills and collects its own property taxes and also collects taxes for other taxing districts within its boundaries.

A one percent (1%) property tax initiative was enacted in 1978 which limited ad valorem property taxes to 1% of actual market value for appraisal purposes. The initiative was modified several times and repealed by the 1991 Legislature. A Truth in Taxation legislation was passed and became effective January 1, 1993. This law required all taxing districts to advertise, in a newspaper, any proposed tax increase that would exceed either the prior year's levy rate or 105% of the prior year's property tax dollar amount. This newspaper publication allowed districts to levy up to the maximum rates available under their code section.

The 1995 Legislature repealed Truth in Taxation and replaced it with a three percent (3%) property tax increase limitation. This 3% cap is based on the highest budget certified in any of the last three years. The limit does not apply to voter approved bonds, overrides, supplementals, school plant levies, or school emergency fund levies. Taxing districts were allowed additional property tax increases based upon new construction or annexation. Calculations for new construction include any new structures or installation of new or used manufactured houses which did not previously exist and additions or alterations to existing non-residential structures within the County as well as changes of land use classifications which require a change of category number. Taxing districts may override the budget increase limit by a simple majority vote. Statutory levy limits still apply. Since 1995, generally any non-school taxing district certifying less than the maximum allowed by the 3% legislation is eligible to recover such "foregone" amount in any future non-exempt property tax budget.

Bannock County Indigent Services pay medical bills for those deemed eligible under Idaho Code 31-3510A. This financial assistance then obligates the applicant to reimburse the County through a reasonable termed payment plan. The County has a receivable account that tracks this activity. We do not recognize this Indigent accounts receivable due to the unmeasurable collectibility of the accounts involved.

3. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market, using the weighted average method. The costs of governmental fund type inventories are recorded using the purchase method, that is as expenditures when purchased. Payments to vendors which reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

4. Restricted Assets

Bannock County has no restricted assets.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$20,000 (amount not rounded) and an estimated useful life of over one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession agreement should be recorded at acquisition value.

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

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

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

Assets	Years
Buildings and Improvements	20-50
Machinery and Equipment	3-15
Roads and Bridges	40-60

6. Deferred Outflows/Inflows of Resources

Deferred inflows of resources consist of resources received that relate to a future period. The County's proportionate share of the total pension related deferred inflows of resources and taxes received in advance qualify under this category. Deferred outflows of resources consist of pension contributions made subsequent to the actuarially determined pension liability measurement date and the County's proportionate share of the total pension related deferred outflow of resources. For additional information see the note on page 49 of this report.

7. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation, sick pay, and compensatory time benefits. All such benefit pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

8. Leases

The County is obligated under certain leases accounted for as capital leases. These leases are subject to annual appropriation of resources by the County in the governmental or proprietary funds as appropriate. Government-wide and proprietary financial statements report leases as liabilities, with the portion payable within twelve months designated separately from the portion payable in more than twelve months.

9. Bonded Indebtedness

Bond ordinances require a levy and collection of a tax without limitation on all property subject to taxation by the County sufficient in amount to pay the principal and interest on such bonds when they become due. The County currently has no bonded debt.

10. Long-term Obligations

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

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

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

11. Transfers

The General Fund Health Trust transferred \$240,324 to the Enterprise Wellness Complex fund to subsidize operations.

	Transfer In	Transfer Out	Total
General Fund	\$ -	\$ (240,324)	\$ (240,324)
Wellness Complex Fund	<u>240,324</u>		<u>240,324</u>
Total	<u>\$ 240,324</u>	<u>\$ (240,324)</u>	<u>\$ -</u>

12. Fund Equity

In the governmental fund financial statements; fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the County's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications-- committed and then assigned fund balances before using unassigned fund balances. More detail on fund balance can be found on page 47 within this section.

Nonspendable - The portion of fund balance that cannot be spent because it is not in spendable form or is legally or contractually required to be maintained intact. For example, inventory.

Restricted - The portion of fund balance where limitations have been imposed by creditors, grantors, contributors or law and regulations of other governments or limitations have been imposed by law through constitutional provisions or enabling legislation.

Committed - The portion of fund balance are net resources that can be used for the specific purpose determined by a formal action of the County's highest level of decision-making authority, the Board of County Commissioner's. The Commissioner's commit fund balance by adopting a resolution prior to the end of the fiscal year. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned - The portion of fund balance where a limitation results from intended uses made by the Bannock County Commissioners or through Idaho statute that limits expenditure allowed by fund type through formal resolution. General government assigned fund balance represents amounts the government intends to use for health and liability insurance, appraisal functions, and one time anticipated expenditures. Special revenue assigned fund balance amounts are intended to be used for the purpose of Special Revenue Funds.

Unassigned - The remaining portion of fund balance in excess of other classifications (surplus) or excess of other classifications over total fund balance (deficit).

E. Comparative Data/Reclassifications

Comparative total data for the prior year have been presented for governmental funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds.

F. Encumbrances

The County does not employ encumbrance accounting or record purchase orders.

G. Deferred Compensation Plan

The County offers employees a deferred compensation plan under Internal Revenue Code Section 457. The State of Idaho Deferred Compensation Plan is being administered by third party administrators Nationwide Retirement Solutions. The Public Employee Retirement System of Idaho (PERSI) also offers a deferred compensation plan under IRS Code Section 401(b) to County employees. The County has implemented GASB Statement No. 32 for these deferred compensation plans.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

H. 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

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

1. Deposits

Legal Provisions Governing Cash Deposits with Financial Institutions

For cash depositories with deposits in excess of federal insurance, State code requires the County obtain an annual affidavit showing the amount of the financial institution's capital stock and surplus. The County's deposit may not exceed the depository's capital and surplus. Legal provisions regarding deposits are found throughout Idaho Code Title 57.

Custodial Credit Risk for Deposits

The risk that in the event of a financial statement institution failure, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. To address custodial credit risk the Treasurer requests a Capital and Surplus report from the institution. The Treasurer then judges the solidarity of the institution and decides whether or not to maintain the funds in the institution.

As of September 30, 2017, the County has uninsured and uncollateralized deposits amounting to \$2,774,533.

2. Investments

General Investment Policies

The County Treasurer invests idle moneys in accordance with Idaho Code Title 57-127 which refers to section 67-1210 and 67-1210A for allowable investments. Idaho Code Section 67-120 allows idle monies to be invested in certain revenue bonds, general obligation bonds, local improvement district bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

Idaho Code Section 67-1210A, additionally authorizes investments in prime banker's acceptances and prime commercial paper, sale and repurchase of call options, securities lending agreements, and bonds, notes, and debentures of any U.S. corporation with at least an A rating by a nationally recognized statistical rating organization such as Standard & Poor's or Moody's.

The County Treasurer had the following investments and maturities at year end:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>					
		<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>11-15</u>	<u>16-20</u>	
Certificates of Deposits	\$ 7,390,602	\$ 2,605,287	\$ 3,545,447	\$ 244,091	\$ 594,539	\$ 401,238	
Money Market Mutual Fund	306,794	306,794	-	-	-	-	
Tennessee Valley Authority							
Muni Bond	250,758	-	-	-	-	250,758	
Fannie Mae	5,836,217	-	5,591,622	244,595	-	-	
Federal Farm Credit Bank	1,811,377	249,553	993,321	338,730	-	229,773	
Federal Home Loan Bank	3,432,626	-	3,432,626	-	-	-	
Freddie Mac	5,974,223	398,972	5,575,251	-	-	-	
US Government Obligations	445,664	200,118	245,546	-	-	-	
State of Idaho Investment Pool	5,780,985	5,780,985	-	-	-	-	
Total	\$ 31,229,246	\$ 9,541,709	\$ 19,383,813	\$ 827,416	\$ 594,539	\$ 881,769	

Investment transactions are subject to a variety of risks. The County seeks to promote the safety of principal, provide adequate liquidity for operational needs, earn market rates of return on investments consistent with liquidity need and investment quality, and conform with legal requirements.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

3. Interest Rate Risk

The risk that changes in interest rates that will adversely affect the value of an investment. In accordance with investment policy, the County's investments shall have maturities that are consistent with the needs and use of the County. The County does not have a specific policy addressing interest rate risk and exposure to declines in fair values. The segmented time distribution method has been used to disclose interest rate risk.

4. Credit Risk

State law requires investments in corporate bonds to have, at the time of purchase, an A rating or higher by a commonly known rating service. The County's policy follows the State's policy. Credit ratings associated with investments are as follows:

Investment Type	Fair Value	Aaa	Aa	A	Unrated
Certificates of Deposits	\$ 7,390,602	\$ -	\$ -	\$ -	\$ 7,390,602
Money Market Mutual Fund	306,794	-	-	-	306,794
Tennessee Valley Authority					
Muni Bond	250,758	-	250,758	-	-
Fannie Mae	5,836,217	-	5,836,217	-	-
Federal Farm Credit Bank	1,811,377	-	1,811,377	-	-
Federal Home Loan Bank	3,432,626	-	3,432,626	-	-
Freddie Mac	5,974,223	-	5,974,223	-	-
US Government Obligations	445,664	445,664	-	-	-
State of Idaho Investment Pool	5,780,985	5,780,985	-	-	-
Total	\$ 31,229,246	\$ 6,226,649	\$ 17,305,201	\$ -	\$ 7,697,396

5. Custodial Credit Risk for Investments

The risk that in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. To address custodial credit risk, the County's policy is to invest in investments which are allowable under Idaho Code Section 67-1210. For certificates of deposit, the County addresses the risk the same way it does for demand deposits which was stated previously.

The elected State Treasurer, following *Idaho Code*, Section 67-2328, is authorized to sponsor an investment pool in which the County voluntarily participates. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight of the pool is with the State Treasurer, and Idaho Code defines allowable investments. The fair value of the County's position in the external investment pool is the same as the value of the pool shares. The external investment pool is unrated.

6. Concentration of Credit Risk

The risk of loss attributed to the magnitude of an investment in a single issuer. The county places no limit on the amount the county may invest in any one issuer. The following investments held at year end by the County represent five percent or more of the total investment portfolio:

Issuer	Fair Value	Percent of Portfolio Investments
Federal National Mortgage Association (FNMA)	\$ 5,836,217	18.7%
Federal Home Loan Bank	5,432,626	11.0%
Freddie Mac	5,974,223	19.1%
Federal Farm Credit Bank	1,811,377	5.8%

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

7. Fair Value Measurements

Fair value accounting guidance defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value guidance also establishes a fair value hierarchy that requires a government to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Based on the inputs used to determine fair value, a three-level hierarchy is used as follows:

Level 1: Fair value is determined using quoted prices (adjusted) for identical assets or liabilities in active markets that the government can access at the measurement date.

Level 2: Fair value is determined using inputs - other than quoted prices included within Level 1 - that are observable for an asset or liability, either directly or indirectly, such as quotes prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active and inputs are derived principally from or corroborated by observable market data.

Level 3: Fair value is determined using unobservable inputs for an asset or liability and requires the government to develop its own assumptions, based on the best information available in the circumstances, about the considerations market participants would use in pricing the asset or liability.

The following table represents the County's investments that are measured or disclosed at fair value on a recurring basis. The County does not have any financial assets that are measured at fair value on a non-recurring basis.

Fair Value Hierarchy

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of Deposits	\$ -	\$ 7,390,602	\$ -	\$ 7,390,602
Money Market Mutual Fund	306,794	-	-	306,794
Tennessee Valley Authority				
Muni Bond	250,758	-	-	250,758
Fannie Mae	5,836,217	-	-	5,836,217
Federal Farm Credit Bank	1,811,377	-	-	1,811,377
Federal Home Loan Bank	3,432,626	-	-	3,432,626
Freddie Mac	5,974,223	-	-	5,974,223
US Government Obligations	445,664	-	-	445,664
State of Idaho Investment Pool	5,780,985	-	-	5,780,985
Total	<u>\$ 23,838,644</u>	<u>\$ 7,390,602</u>	<u>\$ -</u>	<u>\$ 31,229,246</u>

B. Fees Receivable

An allowance for uncollectible ambulance fees receivable has been made for September 30, 2017. Management has determined that 17 percent of the current fees receivable is a reasonable estimation for these uncollectible amounts. The Balance Sheet Fees Receivable reflects the net amount as shown:

Ambulance District:

Fees Receivable	\$ 658,888
Less 17% for Uncollectible Fees	112,011
Net Fees Receivable	<u>\$ 546,877</u>

No uncollectible allowance is estimated for the Solid Waste Fees Receivable as all fees are expected to be collected.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2017

C. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 1,183,103	\$ -	\$ -	\$ 1,183,103
Capital Assets, Depreciated:				
Buildings & Improvements	17,319,280	17,634	-	17,336,914
Machine & Equipment	13,982,877	891,797	422,704	14,451,970
Infrastructure	18,618,926	156,500	19,855	18,755,571
Total Capital Assets, Depreciated	49,921,083	1,065,931	442,559	50,544,455
Less Accumulated Depreciation:				
Buildings & Improvements	8,904,697	419,221	-	9,323,918
Machine & Equipment	9,423,317	934,590	422,938	9,934,969
Infrastructure	11,816,377	228,300	19,856	12,024,821
Total Accumulated Depreciation	30,144,391	1,582,111	442,794	31,283,708
Total Capital Assets, Depreciated, Net ..	19,776,692	(516,180)	235	19,260,747
Governmental Activities Capital Assets, Net of Depreciation	\$ 20,959,795	\$ (516,180)	\$ 235	\$ 20,443,850
Business-Type Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 22,857,217	\$ -	\$ -	\$ 22,857,217
Capital Assets, Depreciated:				
Buildings & Improvements	9,957,394	151,431	-	10,108,825
Machine & Equipment	10,250,856	818,338	665,710	10,403,484
Infrastructure	117,000	-	-	117,000
Total Capital Assets, Depreciated	20,325,250	969,769	665,710	20,629,309
Less Accumulated Depreciation:				
Buildings & Improvements	1,154,469	391,276	-	1,545,745
Machine & Equipment	4,543,959	702,663	518,693	4,727,929
Infrastructure	4,225	3,900	-	8,125
Total Accumulated Depreciation	5,702,653	1,097,839	518,693	6,281,799
Total Capital Assets, Depreciated, Net ..	14,622,597	(128,070)	(147,017)	14,347,510
Business-Type Activities Capital Assets, Net of Depreciation	\$ 37,479,814	\$ (128,070)	\$ (147,017)	\$ 37,204,727

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2017

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

Governmental Activities:

General Government		\$ 605,517
Health & Welfare		120,335
Road & Bridge		410,170
Agriculture		15,973
Culture & Recreation		75,045
Public Safety		345,769
Legal & Judicial		9,302

Total Depreciation Governmental Activities

\$ 1,582,111

Business-Type Activities:

Solid Waste		\$ 602,328
Emergency Communications		361,205
Wellness Complex		134,307

Total Depreciation Business-Type Activities

\$ 1,097,840

D. Compensated Absences

Unused vacation leave may be accumulated up to a 240 hour maximum and is paid at the time of termination. Unused sick leave may be accumulated up to a maximum of 720 hours and is paid at termination - 20% of accumulated hours upon qualifying resignation and 100% of accumulated hours at retirement.

Non-administrative employees may accumulate compensation for overtime worked over regular work week hours. Unused compensatory time is paid at termination. The entire unpaid liability for accumulated vested vacation, sick leave and compensatory hours is accrued when incurred in the government-wide or proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

The following schedule shows the estimated liability for vested vacation, contingent sick leave, compensatory hours, and the associated benefits at September 30, 2017:

GOVERNMENTAL-TYPE	Vacation	Sick (1)	Compensatory		Employee Benefits (2)	Total	Due Within One Year
			Time	Employee Benefits (2)			
General Fund:							
Clerk	\$ 41,022	\$ 11,211	\$ 29	\$ 9,983	\$ 62,245		
Assessor	34,077	9,936	121	8,431	52,565		
Treasurer	14,139	6,390	285	3,976	24,790		
Commission	26,571	7,910	776	6,735	41,992		
Clerk of the District Court	37,139	13,391	254	9,702	60,486		
Courthouse and Grounds	16,094	3,876	693	3,948	24,611		
Agriculture Extension	5,209	909	-	1,169	7,287		
Data Processing	21,446	9,380	213	5,929	36,968		
Juvenile Probation	57,696	23,963	1,094	15,809	98,562		
Planning and Development	9,806	714	382	2,083	12,985		
Special Projects	8,395	3,042	818	2,341	14,596		
Adult Probation	22,258	10,962	-	6,347	39,567		
GIS	925	179	106	231	1,441		
Total General Fund	<u>294,777</u>	<u>101,863</u>	<u>4,771</u>	<u>76,684</u>	<u>478,095</u>	<u>267,732</u>	
Major Funds:							
Road and Bridge	157,211	55,740	3,500	41,350	257,801		
Sheriff	224,450	100,492	4,081	63,972	392,995		
Jail	184,598	71,463	9,093	51,555	316,709		
Prosecutor	54,587	18,052	-	13,877	86,516		
Total Major Funds	<u>620,846</u>	<u>245,747</u>	<u>16,674</u>	<u>170,754</u>	<u>1,054,021</u>	<u>590,252</u>	

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2017

GOVERNMENTAL-TYPE	<u>Vacation</u>	<u>Sick (1)</u>	Compensatory Employee			Due Within One Year
			<u>Time</u>	<u>Benefits (2)</u>	<u>Total</u>	
Other Governmental Funds:						
District Court	99,564	44,349	1,135	27,708	172,756	96,743
Fair Exhibit	17,486	4,292	6,843	5,469	34,090	19,090
Indigent	60,971	29,703	-	17,322	107,996	60,478
Appraisal	30,270	12,040	-	8,081	50,391	28,219
Noxious Weed	6,067	1,337	941	1,594	9,939	5,566
Mosquito Abatement	9,313	3,578	251	2,511	15,653	8,766
Grants	12,711	3,331	-	3,065	19,107	10,700
Juvenile Facility	33,133	7,127	2,805	8,226	51,291	28,723
Total Other Governmental Funds ..	<u>269,515</u>	<u>105,757</u>	<u>11,975</u>	<u>73,976</u>	<u>461,223</u>	<u>258,285</u>
Total Governmental-Type Fund	<u>1,185,138</u>	<u>453,367</u>	<u>33,420</u>	<u>321,414</u>	<u>1,993,339</u>	<u>1,116,269</u>
BUSINESS-TYPE						
Emergency Communications	10,901	6,880	-	3,397	21,178	11,860
Solid Waste	51,463	17,588	1,196	13,419	83,666	46,853
Wellness Complex	20,977	4,155	8,119	6,352	39,603	22,178
Total Business-Type Fund	<u>83,341</u>	<u>28,623</u>	<u>9,315</u>	<u>23,168</u>	<u>144,447</u>	<u>80,891</u>
Total All Funds	<u>\$ 1,268,479</u>	<u>\$ 481,990</u>	<u>\$ 42,735</u>	<u>\$ 344,582</u>	<u>\$ 2,137,786</u>	<u>\$ 1,197,160</u>

(1) Hours determined by using 20% of accumulated amounts.

(2) Employee Benefits include FICA, Medicare, retirement, and life insurance.

E. Long-Term Debt

Capital Leases

Bannock County entered into a five year lease on October 1, 2014 with Motorola Solutions Credit Company LLC to purchase new radio equipment. The total lease amount was \$1,043,986 with imputed interest of \$14,150 and a principal balance of \$1,029,836.

The following schedule shows the remaining future capital lease requirements:

Fiscal Year	Principal	Interest	Total
2018	\$ 205,963	\$ 2,834	\$ 208,797
2019	206,903	1,894	208,797
2020	<u>207,848</u>	<u>949</u>	<u>208,797</u>
Total	<u>\$ 620,714</u>	<u>\$ 5,677</u>	<u>\$ 626,391</u>

Bannock County entered into a five year lease on September 19, 2017 with Election Systems and Software to purchase two new Model DS450 Ballot Tabulators and thirty five ExpressVote Terminals. The total lease amount was \$223,471 with imputed interest of \$5,109 and a principal balance of \$218,362.

The following schedule shows the remaining future capital lease requirements:

Fiscal Year	Principal	Interest	Total
2018	\$ 42,662	\$ 2,032	\$ 44,694
2019	43,161	1,533	44,694
2020	43,666	1,028	44,694
2021	44,179	516	44,695
Total	<u>\$ 173,668</u>	<u>\$ 5,109</u>	<u>\$ 178,777</u>

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2017

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2017, was as follows:

Governmental Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Net Pension Liability	\$ 10,847,521	\$ -	\$ 2,752,156	\$ 8,095,365	\$ -
Capital Leases	825,741	218,362	249,721	794,382	248,625
Compensated Absences	2,054,844	1,987,116	2,048,621	1,993,339	1,116,269
Other Post-Employment Benefit Obligations	638,620	112,333	-	750,953	-
Governmental Activity Long-term					
Liabilities	<u>\$ 14,366,726</u>	<u>\$ 2,317,811</u>	<u>\$ 5,050,498</u>	<u>\$ 11,634,039</u>	<u>\$ 1,364,894</u>
Business-Type Activities:					
Compensated Absences	\$ 110,160	\$ 129,863	\$ 95,576	\$ 144,447	\$ 80,891
Landfill Closure	2,170,615	2,015,521	-	4,186,136	461,696
Net Pension Liability	631,337	-	169,234	462,103	-
Business-Type Activity Long-term					
Liabilities	<u>\$ 2,912,112</u>	<u>\$ 2,145,384</u>	<u>\$ 264,810</u>	<u>\$ 4,792,686</u>	<u>\$ 542,587</u>

All compensated absences are liquidated by the fund in which incurred; for example, the General Fund, Road and Bridge Fund, Justice Special Revenue Funds, nonmajor Special Revenue Funds, Solid Waste Fund, and Emergency Communications Proprietary Funds. The net OPEB obligation will be liquidated by the General Fund, Road and Bridge Fund, Justice Special Revenue Funds, Nonmajor Special Revenue Funds, Solid Waste Fund, and Emergency Communications Proprietary Funds.

F. Fund Equity

Bannock County's financial policies outline the following classifications of fund balance that are reported on the governmental funds' balance sheet (page 24-25):

Committed - This portion of fund balance reflects the amount of fund balance that is considered the 'minimum fund balance' the County desires to keep on hand to mitigate current and future risks and ensures service levels. This formal policy adopted by the BOCC states the minimum fund balance is 25% for all funds unless that fund requires a higher percentage due to instability or late funding. For example, we receive PILT funding in June/July therefore, reserves are maintained at 75%. The County Boat Fund is also held at 75%. Unstable funds; the Justice Fund, District Court Fund, Indigent Fund, and Liability Insurance Funds are held at 30% of budgeted expenditures.

Assigned - If the County had any special revenue funds that did not meet the definition of a special revenue fund they would be combined with the General Fund and their total fund balance would be considered "assigned" for their fund. Currently, all special revenue funds meet the definition and stand alone.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

Major Special Revenue Funds

Fund Balances	General Fund	Justice Fund	Road & Bridge Fund	Ambulance Fund	NonMajor Funds
Assigned for:					
Law	\$ 267,000	\$ 3,272,937	\$ -	\$ -	\$ -
Attorney Services.....	105,000	1,200,000	-	-	300,000
Road Maintenance	-	-	2,532,508	-	-
Health/Human Programs....	100,000	-	-	1,556,707	1,543,044
Capital Purchases	1,500,000	-	-	200,000	300,000
Bldg/Maintenance	-	-	-	-	-
Education	-	-	-	-	53,463
Noxious Weed.....	-	-	-	-	203,482
District Court.....	-	-	-	-	1,165,315
County Recreation	126,000	-	-	-	703,372
General Gov't Operations	100,000	-	-	-	-
Total	\$ 2,198,000	\$ 4,472,937	\$ 2,532,508	\$ 1,756,707	\$ 4,268,676

Unassigned - For the General Fund, 'minimum fund balance' is classified as unassigned. The County utilizes the same policy for 'minimum fund balance' in the General Fund as it does for Special Revenue Funds. This amount also reflects the residual net resources or total fund balance in excess of the other classifications, also known as 'surplus' and is available for any purpose. The General Fund is the only fund that reflects a positive "unassigned" since any surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund. Any negative "unassigned" amounts reflect 'deficits' where there is an excess of other classifications over total fund balance.

III. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries, natural disaster, and employee health. Except for employee health, which is partially insured, risks of loss are insured by the purchase of commercial insurance through participation in the Idaho Counties Risk Management Program. Under the terms of the ICRMP policy, Bannock County's liability is limited to the amount of annual financial membership contributions plus deductible. The County is also protected for Weed Spraying Liability claims up to \$500,000 with a \$2,500 deductible for County property claims only. The Risk Management Department is funded by an annual property tax tort levy which has no maximum levy limit.

B. Health Benefits

Beginning January 1, 2005, Bannock County became a member of the Government Employees Medical Plan (GemPlan). This legal entity was created by State of Idaho political subdivisions under Idaho Code 67-2326 through 67-2333 to provide a partially self-funded employee health benefits pooling program. Bannock County pays actual costs for employee health claims; the GemPlan has reinsurance contracts for claims in excess of the \$125,000 stop loss amount. This health benefit plan is accounted for as part of the General Fund and is being administered by the GemPlan Board of Trustees.

A history of changes in the Fund's claims liability amount from fiscal year 2006 to date are below:

<u>Fiscal Year</u>	<u>Beginning Liability</u>	<u>Current Year Claims & Changes in Estimates</u>	<u>Claim Payments</u>	<u>Ending Liability</u>
2006-2007	\$ 325,000	\$ 3,319,467	\$ (3,319,467)	\$ 325,000
2007-2008	325,000	3,473,971	(3,473,971)	325,000
2008-2009	325,000	3,911,399	(3,911,399)	325,000
2009-2010	325,000	3,892,917	(3,892,917)	325,000
2010-2011	325,000	4,009,253	(4,009,253)	325,000
2011-2012	325,000	4,713,247	(4,438,247)	600,000
2012-2013	600,000	4,386,003	(4,661,003)	325,000
2013-2014	325,000	4,779,302	(4,779,302)	325,000
2014-2015	325,000	5,507,850	(5,407,850)	425,000
2015-2016	425,000	5,289,881	(5,364,881)	350,000
2016-2017	350,000	5,563,258	(5,603,258)	310,000

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

All funds participate and make payments to the health benefit plan based on estimates of potential usage as per the requirements of Governmental Accounting Standards Board Statement No.10. This requires that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Case reserves and incurred but not reported (IBNR) amounts of \$310,000 includes any specific incremental adjustment expense.

C. Pension Plan

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

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

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited services 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. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters as of June 30, 2017 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% general employees and 11.66% for police and firefighters. Bannock County's contributions were \$1,835,876 for the year ended September 30, 2017.

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

At September 30, 2017, Bannock County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined an actuarial valuation as of that date. Bannock County's proportion of the net pension liability was based on Bannock County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2017, Bannock County's proportion was .5444277 percent.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2017

For the year ended, September 30, 2017, Bannock County recognized pension expense (revenue) of \$900,125. At September 30, 2017, Bannock County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ 1,185,479	\$ 770,956
Changes in assumptions or other inputs.	158,251	-
Net difference between projected and actual earnings on pension plan investments.	-	512,713
Changes in the employer's proportion, differences between the employer's contributions, and the employer's proportionate contributions.	220,787	232,395
Employer contributions subsequent to the measurement date.	512,706	-
Total	\$ 2,077,223	\$ 1,516,064

\$512,706 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, 2017.

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

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

Year Ended September 30	Expense (Revenue)
2018	\$ (468,115)
2019	801,076
2020	225,223
2021	(509,728)
2022	-

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 June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation 3.25%
- Salary Increases 4.25 - 10.00%
- Salary Inflation 3.75%
- Investment Rate of Return 7.10%, net of investment expenses
- Cost-of-Living Adjustments 1%

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

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

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

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

Even though history provides a valuable perspective for setting the investment return 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-estimated range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2017.

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

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

*Expected arithmetic return net of fees and expenses

Actuarial Assumptions	
Assumed Inflation - Mean	3.25%
Assumed Inflation - Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.42%
Portfolio Long-Term Expected Geometric Rate of Return	7.50%
Assumed Investment Expenses	<u>0.40%</u>
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	7.10%

Discount Rate

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

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

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:

	1% Decrease	Current Discount Rate	1% Increase
Employer's proportionate share of the net pension liability (asset)	6.10% \$ 19,889,317	7.10% \$8,557,468	8.10% (\$859,598)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the Pension Plan

At September 30, 2017, Bannock County did not have any payables to the defined benefit pension plan.

D. Landfill Closure

In October 1993, Bannock County began receiving waste in a new solid waste landfill which is subject to the U.S. Resource Conservation and Recovery Act and the Idaho Solid Waste Facilities Act. The County does not have other facilities subject to these acts.

Using the Auto CAD volume determination utility, the estimated capacity of the landfill is 3,731,995 tons for 2 and 4 cells. The current percentage used to date is estimated at 95.7% of capacity for cell 2 and 27.6% of capacity for cell 4. Closure and post closure costs estimated at \$5,961,696 will be recognized in annual financial reports based on actual capacity used each year.

Closure and post closure costs for current usage as of September 30, 2017, would be \$4,186,136. Closure and post closure costs remaining to be recognized over the remaining estimated useful life would be \$1,775,560. Financial assurance to cover these costs may possibly be met by registered warrants as provided by Idaho Code 39-7417. There is an estimated two years of remaining life.

The total landfill area is 620 acres. Current cells cover 23 acres. The elements of estimated closure and post closure costs for erosion control, groundwater and gas monitoring, leachate treatment, well monitoring, well replacement, and maintenance and inspection of the final cover costs are projected over a 30-year monitoring requirement. The cost estimates are based on current costs and may change due to inflation, deflation, technology, or applicable laws and regulations.

E. Litigation

The County is a defendant in various lawsuits arising in the ordinary course of its operation. Currently, there are no material legal lawsuits against the County that would affect the financial condition or results of operations of the County on September 30, 2017.

The County is a recipient of federal funds and is subject to audits by governmental agencies. County officials are of the opinion that findings, if any, resulting from these audits, will not materially affect the financial condition of the County.

F. Jointly Governed Organization

Bannock County, in conjunction with the cities of Pocatello and Chubbuck, created the Chubbuck Impact Area Wastewater Collection Authority. This Authority was formed to provide for the financing, design, acquisition, construction, management, and operation of a sewage collection facility along with transmission mains and lift stations to serve the users within the Chubbuck Area of Impact. It is the intent of the Authority to be solely financed by loans, grants, or revenues from the facility and services provided. Bannock County will serve as a collection entity and then forward those receipts to the Authority, which is located at the City of Chubbuck office. Financial statements can be obtained through the City of Chubbuck, 5160 Yellowstone, Chubbuck, Idaho 83202.

BANNOCK COUNTY, IDAHO
 Notes to Financial Statements - Continued
 September 30, 2017

G. Commitments

The County enters into numerous contracts as a part of normal business. Currently, the County is involved in two contracts at the Bannock County Jail that exceed one year. The County is involved in a food service contract for jail inmates with CBM Food Service. This contract is set to end September 30, 2018, unless termed by either party with written 30 days notice. There is also an existing contract for inmate health care with Correctional Healthcare Management, Inc (CHM). This contract is an annual contract that automatically renews for additional one year periods unless there is 30-90 day advance written notice.

H. Post-Employment Benefits

Bannock County has an agent multiple-employer post-employment benefit that includes the Public Employee Retirement Plan which is explained in the pension plan note. Also, early retiree benefits are available to eligible elected officials and employees.

Bannock County's Post Retirement Healthcare Plan is administered by the Government Employees Medical Plan (GemPlan). GemPlan provides medical, dental, and vision coverage for eligible retirees and eligible dependents. Eligible retirees include employees who are age 55 years or older and have completed 20 years of continuous service with Bannock County or is an elected official who has completed 5 years of continuous service with Bannock County. Early retirees are eligible for coverage until the early retiree is eligible for Medicare.

1. Funding Policy

Bannock County has the authority to establish and amend employee benefit plans. The contribution requirement of plan members is established and approved by Bannock County Commission in conjunction with GemPlan. The required contribution is based on projected pay-as-you-go financing requirements. Fiscal year 2009, marked the implementation of GASB Statement 45. Retirees are required to pay COBRA premium rates; monthly contribution rates in effect as of the end of fiscal year 2017 were as follows:

	Medical	Dental	Vision	Total
Retiree	\$ 340.39	\$ 43.55	\$ 11.87	\$ 395.81
Retiree and Spouse	613.59	75.83	21.33	710.75
Retiree and 1 child	556.47	68.77	19.34	644.58
Retiree	624.17	77.14	21.70	723.01
Family	867.48	107.22	30.14	1,004.84

Bannock County's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years on a closed basis. The following table shows the components of Bannock County's annual OPEB cost for the year, the estimated amount actually contributed to the plan, and changes in the net OPEB obligation. All county funds contribute to liquidating the NOO.

Annual required contribution	\$ 191,434
Interest on net OPEB obligation	22,352
Adjustment to annual required contribution	<u>(34,130)</u>
Annual OPEB cost	179,656
Estimated contributions made	<u>(67,323)</u>
Increase in net OPEB obligation	112,333
Net OPEB obligation - beginning of year	638,620
Net OPEB obligation - end of year	<u><u>\$ 750,953</u></u>

BANNOCK COUNTY, IDAHO
 Notes to Financial Statements - Continued
 September 30, 2017

The three year disclosure of Bannock County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation is shown in the table below:

Fiscal Year Ending	Annual OPEB Expense	Percentage of Annual OPEB Cost Contributed*	Net OPEB Obligation at the End of the Year**
September 30, 2014	\$ 109,788	36.2%	\$ 429,028
September 30, 2015	150,455	32.2%	531,025
September 30, 2016	148,751	27.7%	638,620
September 30, 2017	179,656	37.5%	750,953

* Equals estimated incurred claims plus administration less retiree contributions as a percentage of AOE.

** Equals prior year Net OPEB obligations plus current year AOE less current year estimated contributions.

3. Funded Status and Funding Progress

As of October 1, 2014, the most recent actuarial valuation date, the actuarial accrued liability (AAL), and the unfunded actuarial accrued liability (UAAL) for benefits was \$1,250,504. Bannock County's plan is considered to be unfunded since there are no assets and retiree benefits are paid annually on a cash basis. Because the plan is unfunded, the AAL and UAAL are equal. The covered payroll (annual payroll of active employees covered by the plan) was \$15.8 million and the ratio of the UAAL to the covered payroll was 7.9 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress will be presented in the future when multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits is available.

4. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2014, actuarial valuation, the Projected Unit Credit (PUC) actuarial cost method is used. The actuarial assumptions included a 4.0% investment return (net of investment expenses) assuming the County will fund the retirement benefit on a pay-as-you-go basis and an inflation rate of 2.5%. The valuation assumes that 50% of eligible retirees will actually participate in the retiree medical benefit, and 25% of their dependents will participate in the plan. The annual medical healthcare cost trend rate is 7.5% in year 1 grading to 5% over the next 10 years. No payroll or post-retirement benefit increases were assumed. The UAAL is being amortized as a level percentage of projected payrolls over a 30 year time period on a closed basis.

A separate report may be obtained through written request to the GemPlan, 1575 Baldy Ave, Pocatello, Idaho, 83201 or by calling (208) 237-9696.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2017

I. Tax Abatements

Bannock County had three tax abatements for companies that qualify for the State of Idaho property tax exemption associated with Idaho Statue 63-602NN codename. This statute allows County Commissioners the ability to grant a property tax exemption for plant investments if the County has an ordinance in place that establishes eligible criteria. Bannock County adopted ordinance 2017-7 on August 22, 2017 that established criteria of a minimum plant investment of not less than \$500,000. This investment does not include land.

Abatements or exemptions are requested of the commission by qualifying companies and ratified through a resolution. The assessors office reduces the successful company's assessed valuation by the percent stipulated in the resolution, this is done each year until the agreement expires. These exemptions affect other taxing districts where the company resides.

The abatements granted that affect Bannock County, the City of Pocatello, and School District #25, are as follows:

Amy's Kitchen - 100% assessed valuation exemption for 5 years, starting tax year 2015 (FY16) through 2019 (FY20).

Tax Year	<p>2015= \$5,149,896 value exemption or \$112,041 property tax total (\$33,819 Bannock County portion)</p> <p>2016= \$38,999,108 value exemption or \$839,861 property tax total (\$249,311 Bannock County portion)</p> <p>2017= \$48,415,872 value exemption or \$1,051,504 property tax total (\$313,103 Bannock County portion)</p>
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Western States - 75% assessed valuation exemption for 5 years, starting tax year 2017 (FY18) through 2021 (FY22).

Tax Year	<p>2017= \$9,719,012 value exemption or \$211,079 property tax total (\$62,852 Bannock County portion)</p>
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ON Semiconductors has two rolling exemptions for 75% assessed valuation exemptions each and both for 5 years. The first starting in tax year 2016 (FY17) through 2020 (FY21) and the second starting in tax year 2017 (FY18) through 2021 (FY22). These exemption amounts are not separated; therefore, only one value will be shown.

Tax Year	<p>2016= \$9,719,012 value exemption or \$209,303 property tax total (\$62,131 Bannock County portion)</p> <p>2017= \$15,465,243 value exemption or \$335,877 property tax total (\$100,103 Bannock County portion)</p>
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BANNOCK COUNTY, IDAHO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

With Comparative Actual Amounts for the Year Ended September 30, 2016

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>		<u>2016 Actual Amounts</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>				
				<u>Positive</u>	<u>(Negative)</u>		
REVENUES							
Taxes:							
Property Taxes	\$ 6,775,181	\$ 6,775,181	\$ 6,817,233	\$ 42,052	\$ 7,103,227		
Sales Tax	492,493	492,493	593,285	100,792	574,710		
Revenue Sharing	-	-	1,184,424	1,184,424	1,254,902		
Liquor Apportionment	400,000	400,000	562,487	162,487	530,351		
Cigarette Tax	183,576	183,576	214,299	30,723	213,544		
Replacement Monies	153,437	153,437	153,437	-	153,437		
Other General Tax	10,000	10,000	84,977	74,977	84,400		
Licenses and Permits	212,500	212,500	283,244	70,744	242,862		
Charges for Services	7,234,600	7,234,600	8,008,161	773,561	7,483,860		
Interest on Delinquent Taxes	29,500	29,500	49,468	19,968	49,445		
Intergovernmental - Program Specific	280,972	327,768	305,636	(22,132)	297,842		
Investment Income	95,000	95,000	63,287	(31,713)	436,029		
Fines and Costs	-	-	-	-	1,031		
Miscellaneous Revenue	27,500	42,661	148,133	105,472	97,966		
Total Revenue	<u>15,894,759</u>	<u>15,956,716</u>	<u>18,468,071</u>	<u>2,511,355</u>	<u>18,523,606</u>		
EXPENDITURES							
General Government:							
Commissioners							
Current:							
Personnel Services	631,616	659,336	651,845	7,491	625,497		
Personnel Benefits	314,693	320,213	279,235	40,978	273,034		
Contractual and Other	1,232,339	1,205,099	1,129,505	75,594	838,326		
Capital Outlay	-	-	-	-	20,640		
Total Commissioners	<u>2,178,648</u>	<u>2,184,648</u>	<u>2,060,585</u>	<u>124,063</u>	<u>1,757,497</u>		
Clerk-Auditor-Recorder							
Current:							
Personnel Services	682,868	702,868	700,324	2,544	638,738		
Personnel Benefits	350,747	350,747	348,970	1,777	337,250		
Contractual and Other	420,690	400,690	318,478	82,212	430,314		
Capital Outlay	-	-	218,362	(218,362)	29,720		
Total Clerk-Auditor-Recorder	<u>1,454,305</u>	<u>1,454,305</u>	<u>1,586,134</u>	<u>(131,829)</u>	<u>1,436,022</u>		
Assessor							
Personnel Services	579,091	579,091	568,617	10,474	578,360		
Personnel Benefits	333,746	333,746	329,666	4,080	326,308		
Contractual and Other	84,655	84,655	82,953	1,702	84,332		
Capital Outlay	-	-	-	-	-		
Total Assessor	<u>997,492</u>	<u>997,492</u>	<u>981,236</u>	<u>16,256</u>	<u>989,000</u>		
Treasurer							
Current:							
Personnel Services	303,853	303,853	295,694	8,159	297,546		
Personnel Benefits	152,366	152,366	149,747	2,619	148,624		
Contractual and Other	56,950	56,950	46,385	10,565	45,989		
Capital Outlay	-	-	-	-	-		
Total Treasurer	<u>513,169</u>	<u>513,169</u>	<u>491,826</u>	<u>21,343</u>	<u>492,159</u>		

(Continued)

BANNOCK COUNTY, IDAHO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

With Comparative Actual Amounts for the Year Ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2016 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Courthouse and Grounds					
Current:					
Personnel Services	261,480	261,480	236,364	25,116	248,360
Personnel Benefits	134,679	134,679	125,643	9,036	128,585
Contractual and Other	224,915	224,915	207,064	17,851	246,418
Capital Outlay	-	-	-	-	-
Total Courthouse and Grounds	<u>621,074</u>	<u>621,074</u>	<u>569,071</u>	<u>52,003</u>	<u>623,363</u>
Contingency					
Current:					
Contractual and Other	650,000	695,896	449,076	246,820	535,527
Capital Outlay	-	-	-	-	-
Total Contingency	<u>650,000</u>	<u>695,896</u>	<u>449,076</u>	<u>246,820</u>	<u>535,527</u>
Data Processing					
Current:					
Personnel Services	343,379	343,379	316,729	26,650	326,617
Personnel Benefits	145,279	145,279	137,663	7,616	140,590
Contractual and Other	157,860	157,860	168,923	(11,063)	142,039
Capital Outlay	40,000	40,000	-	40,000	37,857
Total Data Processing	<u>686,518</u>	<u>686,518</u>	<u>623,315</u>	<u>63,203</u>	<u>647,103</u>
Planning and Development					
Current:					
Personnel Services	256,679	256,679	220,442	36,237	246,861
Personnel Benefits	129,751	129,751	119,570	10,181	109,601
Contractual and Other	101,540	101,540	96,433	5,107	55,796
Capital Outlay	-	-	-	-	-
Total Planning and Development	<u>487,970</u>	<u>487,970</u>	<u>436,445</u>	<u>51,525</u>	<u>412,258</u>
Health Insurance					
Current:					
Contractual and Other	6,400,000	6,400,000	6,163,258	236,742	6,002,623
Total Health Insurance	<u>6,400,000</u>	<u>6,400,000</u>	<u>6,163,258</u>	<u>236,742</u>	<u>6,002,623</u>
Special Projects					
Current:					
Personnel Services	107,284	107,284	98,677	8,607	90,565
Personnel Benefits	52,456	52,456	57,270	(4,814)	52,965
Contractual and Other	8,500	10,361	6,908	3,453	2,876
Capital Outlay	-	-	-	-	100,000
Total Special Projects	<u>168,240</u>	<u>170,101</u>	<u>162,855</u>	<u>7,246</u>	<u>246,406</u>
General Government Trusts					
Current:					
Contractual and Other	-	-	40,000	(40,000)	163,537
Capital Outlay	-	-	-	-	-
Total General Government Trusts	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>(40,000)</u>	<u>163,537</u>

(Continued)

BANNOCK COUNTY, IDAHO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

With Comparative Actual Amounts for the Year Ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2016 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
GIS					
Current:					
Personnel Services	64,759	41,259	39,325	1,934	13,016
Personnel Benefits	27,012	27,012	21,899	5,113	1,012
Contractual and Other	3,495	26,995	28,049	(1,054)	118
Capital Outlay	-	-	-	-	-
Total GIS	<u>95,266</u>	<u>95,266</u>	<u>89,273</u>	<u>5,993</u>	<u>14,146</u>
Liability Insurance					
Current:					
Contractual and Other	505,323	512,623	514,954	(2,331)	495,111
Capital Outlay	-	-	-	-	-
Total Liability Insurance	<u>505,323</u>	<u>512,623</u>	<u>514,954</u>	<u>(2,331)</u>	<u>495,111</u>
Debt Service					
Principal	-	-	44,694	(44,694)	-
Total General Government	<u>14,758,005</u>	<u>14,819,062</u>	<u>14,212,722</u>	<u>606,340</u>	<u>13,814,752</u>
Health:					
Coroner					
Current:					
Personnel Services	68,414	68,414	61,294	7,120	59,945
Personnel Benefits	28,148	28,148	26,957	1,191	26,686
Contractual and Other	34,910	34,910	38,596	(3,686)	32,735
Capital Outlay	-	-	-	-	-
Total Coroner	<u>131,472</u>	<u>131,472</u>	<u>126,847</u>	<u>4,625</u>	<u>119,366</u>
Total Health	<u>131,472</u>	<u>131,472</u>	<u>126,847</u>	<u>4,625</u>	<u>119,366</u>
Agriculture:					
Agriculture Extension					
Current:					
Personnel Services	94,270	94,270	94,028	242	93,180
Personnel Benefits	46,677	46,677	46,115	562	45,481
Contractual and Other	43,505	43,505	35,180	8,325	35,040
Capital Outlay	-	-	-	-	-
Total Agriculture Extension	<u>184,452</u>	<u>184,452</u>	<u>175,323</u>	<u>9,129</u>	<u>173,701</u>
Total Agriculture	<u>184,452</u>	<u>184,452</u>	<u>175,323</u>	<u>9,129</u>	<u>173,701</u>
Legal and Judicial:					
Clerk of District Court					
Current:					
Personnel Services	687,386	687,386	655,512	31,874	659,591
Personnel Benefits	431,941	431,941	421,587	10,354	417,957
Contractual and Other	3,000	3,000	2,865	135	-
Capital Outlay	-	-	-	-	-
Total Clerk of District Court	<u>1,122,327</u>	<u>1,122,327</u>	<u>1,079,964</u>	<u>42,363</u>	<u>1,077,548</u>

(Continued)

BANNOCK COUNTY, IDAHO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

With Comparative Actual Amounts for the Year Ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2016 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Juvenile Probation					
Current:					
Personnel Services	674,782	674,782	664,231	10,551	658,408
Personnel Benefits	344,441	344,441	332,836	11,605	332,733
Contractual and Other	31,146	31,146	30,243	903	2,680
Capital Outlay	-	-	-	-	-
Total Juvenile Probation	<u>1,050,369</u>	<u>1,050,369</u>	<u>1,027,310</u>	<u>23,059</u>	<u>993,821</u>
Juvenile Probation Trusts					
Current:					
Contractual and Other	-	-	110,004	(110,004)	127,533
Total Juvenile Probation Trust	-	-	110,004	(110,004)	127,533
Adult Probation					
Current:					
Personnel Services	544,782	545,682	516,487	29,195	501,916
Personnel Benefits	277,822	277,822	269,953	7,869	265,399
Contractual and Other	23,530	23,530	8,765	14,765	14,792
Capital Outlay	-	-	-	-	-
Total Adult Probation	<u>846,134</u>	<u>847,034</u>	<u>795,205</u>	<u>51,829</u>	<u>782,107</u>
Total Legal and Judicial	<u>3,018,830</u>	<u>3,019,730</u>	<u>3,012,483</u>	<u>7,247</u>	<u>2,981,009</u>
Total Expenditures	<u>18,092,759</u>	<u>18,154,716</u>	<u>17,527,375</u>	<u>627,341</u>	<u>17,088,828</u>
Excess Revenues (Expenditures)	<u>(2,198,000)</u>	<u>(2,198,000)</u>	<u>940,696</u>	<u>3,138,696</u>	<u>1,434,778</u>
OTHER FINANCING SOURCES (USES)					
Issuance of Debt	-	-	218,362	218,362	-
Transfers In (Out)	-	-	(240,324)	(240,324)	(900,211)
Total Other Financing Sources (Uses)	-	-	(21,962)	(21,962)	(900,211)
Net Change in Fund Balance	(2,198,000)	(2,198,000)	918,734	3,116,734	534,567
FUND BALANCE, BEGINNING OF YEAR ..	<u>10,390,277</u>	<u>10,390,277</u>	<u>15,363,814</u>	<u>4,973,537</u>	<u>14,829,247</u>
FUND BALANCE, END OF YEAR ..	<u>\$ 8,192,277</u>	<u>\$ 8,192,277</u>	<u>\$ 16,282,548</u>	<u>\$ 8,090,271</u>	<u>\$ 15,363,814</u>

BANNOCK COUNTY, IDAHO

JUSTICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>	<u>2016 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>		
REVENUES					
Taxes:					
Property Taxes	\$ 8,012,500	\$ 8,012,500	\$ 8,058,701	\$ 46,201	\$ 7,988,465
Sales Tax	452,797	452,797	625,687	172,890	592,835
Replacement Monies	100,340	100,340	100,340	-	100,340
Revenue Sharing	1,500,000	1,500,000	1,500,000	-	1,300,000
Interest on Delinquent Taxes	30,000	30,000	55,244	25,244	57,873
Licenses and Permits	130,900	130,900	142,464	11,564	147,763
Intergovernmental - Program Specific	478,600	478,600	594,625	116,025	499,995
Charges for Services	511,455	511,455	768,739	257,284	958,441
Fines and Court Costs	223,000	223,000	244,838	21,838	260,047
Miscellaneous Revenue	-	70,748	163,398	92,650	11,003
Total Revenue	<u>11,439,592</u>	<u>11,510,340</u>	<u>12,254,036</u>	<u>743,696</u>	<u>11,916,762</u>
EXPENDITURES					
Public Safety:					
Sheriff					
Current:					
Personnel Services	2,742,460	2,742,460	2,694,588	47,872	2,641,445
Personnel Benefits	1,176,018	1,176,018	1,100,631	75,387	1,149,097
Contractual and Other	634,250	634,250	545,661	88,589	488,500
Capital Outlay	-	70,748	37,511	33,237	30,561
Total Sheriff	<u>4,552,728</u>	<u>4,623,476</u>	<u>4,378,391</u>	<u>245,085</u>	<u>4,309,603</u>
Justice Fund Trusts					
Current:					
Contractual and Other	-	-	34,399	(34,399)	7,183
Capital Outlay	-	-	7,185	(7,185)	-
Total Justice Fund Trusts	<u>-</u>	<u>-</u>	<u>41,584</u>	<u>(41,584)</u>	<u>7,183</u>
Jail					
Current:					
Personnel Services	2,792,306	2,757,306	2,624,443	132,863	2,596,502
Personnel Benefits	1,291,338	1,291,338	1,216,960	74,378	1,082,132
Contractual and Other	2,454,030	2,489,030	2,528,927	(39,897)	2,289,891
Capital Outlay	-	-	-	-	-
Total Jail	<u>6,537,674</u>	<u>6,537,674</u>	<u>6,370,330</u>	<u>167,344</u>	<u>5,968,525</u>
Total Public Safety	<u>11,090,402</u>	<u>11,161,150</u>	<u>10,790,305</u>	<u>370,845</u>	<u>10,285,311</u>
Legal & Judicial:					
County Prosecutor					
Current:					
Personnel Services	864,466	864,466	864,122	344	828,540
Personnel Benefits	341,727	341,727	337,762	3,965	245,706
Contractual and Other	59,050	59,050	49,996	9,054	57,506
Capital Outlay	-	-	-	-	-
Total Prosecutor	<u>1,265,243</u>	<u>1,265,243</u>	<u>1,251,880</u>	<u>13,363</u>	<u>1,131,752</u>

(Continued)

BANNOCK COUNTY, IDAHO

JUSTICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
 With Comparative Actual Amounts for the Year Ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2016 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Justice Fund Trust					
Current:					
Contractual and Other	-	-	2,113	(2,113)	-
Capital Outlay	-	-	-	-	-
Total Justice Fund	-	-	2,113	(2,113)	-
Total Legal and Judicial	<u>1,265,243</u>	<u>1,265,243</u>	<u>1,253,993</u>	<u>11,250</u>	<u>1,131,752</u>
Total Expenditures	<u>12,355,645</u>	<u>12,426,393</u>	<u>12,044,298</u>	<u>382,095</u>	<u>11,417,063</u>
Excess Revenues (Expenditures)	(916,053)	(916,053)	209,738	1,125,791	499,699
FUND BALANCE, BEGINNING OF YEAR ..	<u>4,927,660</u>	<u>4,927,660</u>	<u>6,180,172</u>	<u>1,252,512</u>	<u>5,680,473</u>
FUND BALANCE, END OF YEAR ..	<u>\$ 4,011,607</u>	<u>\$ 4,011,607</u>	<u>\$ 6,389,910</u>	<u>\$ 2,378,303</u>	<u>\$ 6,180,172</u>

BANNOCK COUNTY, IDAHO

ROAD AND BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

With Comparative Actual Amounts for the Fiscal Year Ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2016 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Taxes:					
Property Taxes	\$ 2,037,115	\$ 2,037,115	\$ 1,735,843	\$ (301,272)	\$ 2,004,689
Sales Taxes	142,725	142,725	189,949	47,224	180,882
Replacement Monies	16,518	16,518	16,518	-	16,518
Interest on Delinquent Taxes	7,000	7,000	16,530	9,530	17,347
Charges for Services	260,975	260,975	302,837	41,862	261,824
Highway Users	3,100,000	3,100,000	3,391,016	291,016	3,389,317
National Forest	13,000	13,000	6,948	(6,052)	54,691
Intergovernmental - Program Specific	-	-	-	-	15,139
Miscellaneous Revenue	-	57,141	61,134	3,993	4,864
Total Revenues	<u>5,577,333</u>	<u>5,634,474</u>	<u>5,720,775</u>	<u>86,301</u>	<u>5,945,271</u>
EXPENDITURES					
Current:					
Personnel Services	1,566,687	1,566,687	1,493,637	73,050	1,495,702
Personnel Benefits	911,253	911,253	859,260	51,993	849,710
Contractual and Other	2,890,840	2,947,981	2,715,729	232,252	2,312,124
Capital Outlay	-	-	50,544	(50,544)	24,995
Total Road & Bridge	<u>5,368,780</u>	<u>5,425,921</u>	<u>5,119,170</u>	<u>306,751</u>	<u>4,682,531</u>
Current:					
Personnel Services	45,145	45,145	44,665	480	66,664
Personnel Benefits	24,566	24,566	24,358	208	13,007
Contractual and Other	7,310	7,310	3,641	3,669	1,623
Capital Outlay	-	-	-	-	-
Total Engineer	<u>77,021</u>	<u>77,021</u>	<u>72,664</u>	<u>4,357</u>	<u>81,294</u>
Total Expenditures	<u>5,445,801</u>	<u>5,502,942</u>	<u>5,191,834</u>	<u>311,108</u>	<u>4,763,825</u>
Excess Revenues (Expenditures)	131,532	131,532	528,941	397,409	1,181,446
FUND BALANCE, BEGINNING OF YEAR ..	<u>2,791,172</u>	<u>2,791,172</u>	<u>3,249,893</u>	<u>458,721</u>	<u>2,068,447</u>
FUND BALANCE, END OF YEAR ..	<u>\$ 2,922,704</u>	<u>\$ 2,922,704</u>	<u>\$ 3,778,834</u>	<u>\$ 856,130</u>	<u>\$ 3,249,893</u>

BANNOCK COUNTY, IDAHO

AMBULANCE DISTRICT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
 With Comparative Actual Amounts for the Fiscal Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts			
	Original	Final						
REVENUES								
Taxes:								
Property Taxes	\$ 1,610,400	\$ 1,610,400	\$ 1,619,879	\$ 9,479	\$ 1,609,027			
Sales Tax	45,487	45,487	76,464	30,977	71,336			
Replacement Monies	23,087	23,087	23,087	-	23,087			
Interest on Delinquent Taxes	4,300	4,300	11,122	6,822	11,725			
Intergovernmental - Program Specific	17,000	17,000	19,175	2,175	18,328			
Investment Income	1,500	1,500	14,258	12,758	6,102			
Charges for Services	1,452,000	1,602,000	1,818,329	216,329	1,596,899			
Miscellaneous	-	-	47,105	47,105	1,347			
Total Revenues	<u>3,153,774</u>	<u>3,303,774</u>	<u>3,629,419</u>	<u>325,645</u>	<u>3,337,851</u>			
EXPENDITURES								
Current:								
Contractual and Other	3,294,089	3,444,089	3,361,998	82,091	3,289,643			
Capital Outlay	-	-	23,278	(23,278)	-			
Total Expenditures	<u>3,294,089</u>	<u>3,444,089</u>	<u>3,385,276</u>	<u>58,813</u>	<u>3,289,643</u>			
Excess Revenues (Expenditures)	(140,315)	(140,315)	244,143	384,458	48,208			
FUND BALANCE, BEGINNING OF YEAR ..	<u>1,364,363</u>	<u>1,364,363</u>	<u>2,098,133</u>	<u>733,770</u>	<u>2,049,925</u>			
FUND BALANCE, END OF YEAR	<u>\$ 1,224,048</u>	<u>\$ 1,224,048</u>	<u>\$ 2,342,276</u>	<u>\$ 1,118,228</u>	<u>\$ 2,098,133</u>			

Schedule of Employer's Share of Net Pension Liability
PERSI -- Base Plan

	2017	2016	2015
Employer's portion of net pension liability	0.005444277	0.00566255	0.005783553
Employer's proportionate share of the net pension liability	\$ 8,557,468	\$ 11,478,859	\$ 7,615,998
Employer's covered-employee payroll	\$ 16,132,915	\$ 16,451,504	\$ 16,051,160
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll.	53.04%	69.77%	47.45%
Plan fiduciary net position as a percentage of the total pension liability.	90.68%	87.26%	91.38%

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

Data reported is measured as of June 30, 2017.

Schedule of Employer Contributions
PERSI -- Base Plan

	2017	2016	2015
Statutorily required contribution	\$ 1,835,876	\$ 1,900,408	\$ 1,891,811
Contributions in relation to the statutorily required contribution	(1,835,876)	(1,900,408)	(1,857,912)
Contribution (deficiency) excess	\$ -	\$ -	\$ 33,899
Employer's covered - employee payroll	\$ 16,799,160	\$ 16,583,510	\$ 16,032,673
Contributions as a percentage of covered-employee payroll	10.93%	10.15%	11.80%

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

Data reported is measured as of September 30, 2017.

BANNOCK COUNTY, IDAHO

Notes to Required Supplementary Information Basis of Budgetary Reporting, Stewardship, Compliance, and Accountability

September 30, 2017

I. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Basis of Budgetary Accounting

The County is required by State Law to adopt annual budgets on all governmental funds that cover a period from October 1 through September 30. All adopted budgets are prepared in accordance with the modified accrual basis of accounting and are adopted on a basis consistent with generally accepted accounting principles.

B. Budgetary Information

All County department heads are required to submit their annual budget requests to the County Auditor by the third Monday in May. The County Auditor is the Budget Officer and, as such Budget Officer, it is his duty to compile and prepare a preliminary budget for consideration by the County Commissioners. The budget is prepared by fund, department, activity, and object, and includes appropriated budgets for the prior two years, year-to-date expenditures, and requested appropriations for the next fiscal year.

On or before the first Monday in August, the County Budget Officer submits the proposed budget to the County Commissioners for review and approval. When the tentative budget has been approved, it must be published in an area newspaper. On or before the Tuesday following the first Monday of September each year, the Board of Commissioners meet to hold a public budget hearing, at which time any taxpayer may appear and be heard upon any part or parts of said tentative budget. Such hearing may be continued from day to day until concluded, but not to exceed a total of five (5) days.

Upon conclusion of such hearing, the County Commissioners fix and determine the amount of the appropriated budget for each department of the County which, in no event, shall require more property tax funding than the amount of the published budget. The appropriated budget is adopted by resolution in the official minutes of the board.

During the fiscal year, the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution in case of an emergency, through the courts, or by the budget hearing process. The appropriated budget can only be increased by an amount equal to unanticipated revenues. In no event can property taxes be increased. Management at the departmental level does not have authority to amend the budget.

The County employs budgetary integration as a management control device during the year for all governmental funds. All appropriations lapse at the end of the fiscal year. Appropriation accounts may remain open until the first Monday in November for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After the first Monday in November, the appropriations become null and void and any lawful claims presented thereafter against any subsequent appropriation will be provided for in the ensuing budget.

Expenditures may not exceed budgeted appropriations for personnel services or other expenditures at the department level in the General and Justice Funds and at the fund level in all other funds except for emergency expenditures as defined by Idaho Code 31-1608. Budget amounts are as originally adopted or as amended either by judicial order or through a scheduled budget hearing for receipt of unanticipated revenues. During the year, \$1,010,108 of appropriations was amended within departments by Commission resolution.

The following departments overspent their budgeted appropriations: Within the General Fund, the General Government Trust overspent by \$40,000, Liability Insurance overspent by \$2,331, and the Juvenile Probation Trust overspent by \$110,004; these overages were covered by other department underspending. Also within the General Fund, the Clerk overspent by \$131,829 due to an election equipment lease; this overage was covered by issuance of debt. Within the Justice Fund, the Justice Fund Trust Department overspent by \$41,584, this overage was absorbed by other department underspending. Within the District Court Fund, the District Court Trust Department overspent by \$146,336; there were sufficient fund balances to cover this overage. Within the Fair Exhibit Fund, the Fair Trust overspent by \$3,063; there were sufficient fund balances to cover these overages.



Photo by: Keedrin Criddle
Buckskin Rd

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

District Court - This fund was established to pay for all court expenditures other than courthouse construction and remodeling. Idaho Code 31-867

Maximum tax levy:	0.000400000
Current tax levy:	0.000352745

Fair District - This fund is used to account for the County's apportionment of the joint district fair. Idaho Code 22-307

Maximum tax levy:	0.000100000
Current tax levy:	0.000002170

Fair Maintenance - This fund is used for maintenance of County fairgrounds. Idaho Code 31-822

Maximum tax levy:	0.000100000
Current tax levy:	0.000006201

Fair Exhibit - This fund is for the purpose of collecting, preparing, and maintaining an exhibition of the products and industries of Bannock County at the County fair. Idaho Code 31-823

Maximum tax levy:	0.000200000
Current tax levy:	0.000083519

Health District - This fund is to account for the County's portion of services provided on a regional basis by the State of Idaho for preventive health services. Idaho Code 31-862

Maximum tax levy:	0.000400000
Current tax levy:	0.000118749

Historical Society - This fund is used for the support of County historical societies. Idaho Code 31-864

Maximum tax levy:	0.000120000
Current tax levy:	0.000011955

Indigent - This fund was established to safeguard the public health, safety, and welfare for the care and medical needs of indigent persons of the County. Idaho Code 31-3503

Maximum tax levy:	0.001000000
Current tax levy:	0.000573027

Junior College - This fund is used to pay tuition for county students attending out of district community colleges. Idaho Code 33-2110A

Maximum tax levy:	0.000100000
Current tax levy:	0.000000000

Parks and Recreation - This fund is used to account for operations in the Events Center. Idaho Code 31-4318

Maximum tax levy:	0.000100000
Current tax levy:	0.000098106

Appraisal - This fund was established to provide a continuing program of valuation of all properties and that all parcels of property under the assessor's jurisdiction in the County are appraised at current market value for assessment purposes. Idaho Code 63-314.3

Maximum tax levy:	0.000400000
Current tax levy:	0.000271121

Veterans Memorial - This fund is used to assist in the maintenance, upkeep, and repair of servicemen's memorials within the County. Idaho Code 65-103

Maximum tax levy:	0.000100000
Current tax levy:	0.000015260

Noxious Weed - This fund is used to account for operations of noxious weed control throughout the County. Idaho Code 22-2406

Maximum tax levy:	0.000600000
Current tax levy:	0.000039417

Mosquito Abatement - This fund is used to account for operations of an abatement district to control mosquitoes throughout the County. Idaho Code 39-2805

Maximum tax levy:	0.001000000
Current tax levy:	0.000027504

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

PILT - This fund was created to account for the receipt and disbursement of payment in lieu of taxes revenues received from the federal government. *No tax levy revenue is involved in this fund.*

Snowmobile - This fund is used to account for the monies received and expenditures incurred to provide snowmobile recreation within the County. Idaho Code 67-7106. *No tax levy revenue is involved in this fund.*

County Boat - This fund accounts for operations of the County boat patrol and other expenditures related to improvements of public waterways within the County. Idaho Code 57-1501. *No tax levy revenue is involved in this fund.*

Juvenile Facilities - This fund is used to account for the operations of the Regional Juvenile Detention Center. This facility was formed through a Joint Powers Agreement. *No tax levy revenue is involved in this fund.*

Grants - This is a combination of several grant funds used to account for grant monies received by the County. *No tax levy revenue is involved in this fund.*

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2017

	Special Revenue Funds			
	District Court	Fair District	Fair Maintenance	Fair Exhibit
ASSETS				
Cash and Cash Equivalents	\$ 616,034	\$ 1,383	\$ 84,636	\$ 170,589
Cash with Paying Agent	-	-	-	32,771
Investments	1,120,250	2,512	153,910	310,215
Inventory	-	-	-	-
Intergovernmental Receivables	27,277	314	4,822	6,519
Grant Revenue Receivable	-	-	-	-
Taxes Receivable	58,535	356	7,753	15,412
Fees Receivable	-	-	-	-
 Total Assets	 <u>\$ 1,822,096</u>	 <u>\$ 4,565</u>	 <u>\$ 251,121</u>	 <u>\$ 535,506</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE				
Liabilities:				
Accounts Payable	\$ 62,769	\$ -	\$ 727	\$ 22,217
Direct Deposit Payable	28,641	-	-	2,852
Benefits Payable	-	-	-	-
Interfund Payable	-	-	-	-
 Total Liabilities	 <u>91,410</u>	 <u>-</u>	 <u>727</u>	 <u>25,069</u>
Deferred Inflows:				
Unavailable Property Taxes	51,510	313	6,823	13,562
Taxes Received in Advance	<u>14,441</u>	<u>72</u>	<u>212</u>	<u>909</u>
 Total Deferred Inflows	 <u>65,951</u>	 <u>385</u>	 <u>7,035</u>	 <u>14,471</u>
Fund Balance:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
Grants	-	-	-	-
Funding source restrictions	-	-	-	-
Committed for:				
Funds Held for Minimum Balance	499,420	1,045	60,840	123,992
Assigned for:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Road and Bridge	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	3,135	182,519	371,974
Agriculture	-	-	-	-
Legal and Judicial	<u>1,165,315</u>	-	-	-
Unassigned	-	-	-	-
 Total Fund Balance	 <u>1,664,735</u>	 <u>4,180</u>	 <u>243,359</u>	 <u>495,966</u>
 Total Liabilities, Deferred Inflows and Fund Balance	 <u>\$ 1,822,096</u>	 <u>\$ 4,565</u>	 <u>\$ 251,121</u>	 <u>\$ 535,506</u>

Special Revenue Funds

Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal
\$ 61,800	\$ (3,450)	\$ 536,848	\$ 25,088	\$ 93,564	\$ 236,894
112,384	(6,273)	976,252	45,624	51,452	430,786
13,980	1,764	49,545	572	6,460	21,987
19,339	2,481	75,459	-	8,583	43,672
\$ 207,503	\$ (5,478)	\$ 1,638,104	\$ 71,284	\$ 160,059	\$ 733,339
\$ -	\$ -	\$ 133,094	\$ -	\$ 42,460	\$ 15,524
-	-	24,716	-	2,058	13,995
-	-	-	-	-	-
-	-	-	-	-	-
-	-	157,810	-	44,518	29,519
17,019	2,183	66,404	-	7,553	38,431
4,313	970	23,203	-	3,670	8,894
21,332	3,153	89,607	-	11,223	47,325
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
46,543	-	417,206	17,821	26,080	164,124
-	-	-	-	-	492,371
-	-	-	-	-	-
-	-	-	-	-	-
139,628	-	973,481	-	-	-
-	-	-	53,463	78,238	-
-	-	-	-	-	-
-	-	-	-	-	-
(8,631)	-	-	-	-	-
186,171	(8,631)	1,390,687	71,284	104,318	656,495
\$ 207,503	\$ (5,478)	\$ 1,638,104	\$ 71,284	\$ 160,059	\$ 733,339

(Continued)

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - (CONTINUED)

September 30, 2017

Special Revenue Funds						
	Veterans Memorial	Noxious Weed	Mosquito Abatement	PILT		
ASSETS						
Cash and Cash Equivalents	\$ 7,025	\$ 135,704	\$ 113,560	\$ 431,147		
Cash with Paying Agent	-	-	-	-		
Investments	12,773	246,776	206,506	784,036		
Inventory	-	240,167	57,012	-		
Intergovernmental Receivables	2,108	7,026	8,000	-		
Grant Revenue Receivables	-	-	-	-		
Taxes Receivables	2,377	10,439	5,399	-		
Fees Receivable	-	2,811	-	-		
Total Assets	\$ 24,283	\$ 642,923	\$ 390,477	\$ 1,215,183		
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ -	\$ 27,710	\$ 17,022	\$ -		
Direct Deposit Payable	-	1,535	1,642	-		
Benefits Payable	-	-	-	-		
Interfund Payable	-	-	-	-		
Total Liabilities	-	29,245	18,664	-		
Deferred Inflows:						
Unavailable Property Taxes	2,092	9,186	4,751	-		
Taxes Received in Advance	552	951	992	-		
Total Deferred Inflows	2,644	10,137	5,743	-		
Fund Balance:						
Nonspendable:						
Inventories	-	240,167	57,012	-		
Restricted:						
Grants	-	-	-	-		
Funding Source Restrictions	-	-	-	-		
Committed for:						
Funds Held for Minimum Balance	5,410	159,892	91,518	911,387		
Assigned for:						
General Government	-	-	-	303,796		
Public Safety	-	-	-	-		
Road and Bridge	-	-	-	-		
Health and Welfare	-	-	217,540	-		
Culture and Recreation	16,229	-	-	-		
Agriculture	-	203,482	-	-		
Legal and Judicial	-	-	-	-		
Unassigned	-	-	-	-		
Total Fund Balance	21,639	603,541	366,070	1,215,183		
Total Liabilities, Deferred Inflows and Fund Balance	\$ 24,283	\$ 642,923	\$ 390,477	\$ 1,215,183		

(Continued)

Special Revenue Funds

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Year Ended September 30, 2017
 With Comparative Totals for the Fiscal Year Ended September 30, 2016

	Special Revenue Funds			
	District Court	Fair District	Fair Maintenance	Fair Exhibit
REVENUES				
Taxes:				
Property Taxes	\$ 1,429,864	\$ 8,804	\$ 31,168	\$ 339,924
Sales Tax	96,707	1,176	21,705	23,405
Liquor Tax	-	-	-	-
Replacement Monies	14,045	110	5,103	4,415
Interest on Delinquent Taxes	9,230	61	1,956	2,628
Interest on Investments	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	555,374	-	-	28,934
Intergovernmental - Program Specific	-	-	-	-
Intergovernmental - General	-	-	-	-
Fines and Court Costs	467,507	-	-	-
Miscellaneous	23,836	3	112,744	5,266
 Total Revenue	 2,596,563	 10,154	 172,676	 404,572
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Roads	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and Recreation	-	9,888	66,431	455,001
Agriculture	-	-	-	-
Legal and Judicial	2,671,956	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
 Total Expenditures	 2,671,956	 9,888	 66,431	 455,001
 Excess Revenues (Expenditures)	 (75,393)	 266	 106,245	 (50,429)
 FUND BALANCE, BEGINNING OF YEAR ..	 1,740,128	 3,914	 137,114	 546,395
 FUND BALANCE, END OF YEAR ..	 \$ 1,664,735	 \$ 4,180	 \$ 243,359	 \$ 495,966

Special Revenue Funds

Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal	Veterans Memorial
\$ 481,695	\$ 48,985	\$ 2,308,468	\$ -	\$ 391,543	\$ 1,098,822	\$ 61,797
51,459	6,810	172,346	2,288	10,572	77,756	7,829
-	-	44,000	-	-	-	-
6,015	1,015	15,863	-	-	12,127	675
3,302	480	10,856	-	722	7,167	391
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	248,283	-	141,715	-	-
-	-	-	70,200	2,286	-	-
-	-	-	-	-	-	-
-	-	126,149	-	-	-	-
133	14	910	-	8,260	313	18
542,604	57,304	2,882,875	116,488	555,098	1,196,185	70,710
<hr/>						
543,684	-	-	-	-	1,085,342	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,308,157	-	-	-	-
-	95,527	-	108,200	450,780	-	70,996
-	-	-	-	-	-	-
-	-	1,251,038	-	-	-	-
-	-	-	-	-	69,446	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
543,684	95,527	2,559,195	108,200	450,780	1,154,788	70,996
(1,080)	(38,223)	323,680	8,288	104,318	41,397	(286)
187,251	29,592	1,067,007	62,996	-	615,098	21,925
\$ 186,171	\$ (8,631)	\$ 1,390,687	\$ 71,284	\$ 104,318	\$ 656,495	\$ 21,639

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CONTINUED)

For the Fiscal Year Ended September 30, 2017
 With Comparative Actual Amounts for the Year Ended September 30, 2016

	Special Revenue Funds			
	Noxious Weed	Mosquito Abatement	PILT	Snowmobile
REVENUES				
Taxes:				
Property Taxes	\$ 163,163	\$ 112,718	\$ -	\$ -
Sales Tax	27,990	-	-	-
Liquor Tax	-	-	-	-
Replacement Monies	4,159	2,805	-	-
Interest on Delinquent Taxes	2,056	1,150	-	-
Interest on Investments	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	76,055	-	-	-
Intergovernmental - Program Specific	48,870	-	-	19,892
Intergovernmental - General	-	-	511,790	-
Fines and Court Costs	-	-	-	-
Miscellaneous	46	8,087	87,364	-
Total Revenue	322,339	124,760	599,154	19,892
EXPENDITURES				
Current:				
General Government	-	-	45,763	-
Public Safety	-	-	-	-
Roads	-	-	-	-
Health	-	233,757	-	-
Welfare	-	-	-	-
Culture and Recreation	-	-	-	9,924
Agriculture	311,524	-	-	-
Legal and Judicial	-	-	-	-
Capital Outlay	-	-	161,737	-
Debt Service:				
Principal	-	-	205,027	-
Interest and Fiscal Charges	-	-	3,770	-
Total Expenditures	311,524	233,757	416,297	9,924
Excess Revenues (Expenditures)	10,815	(108,997)	182,857	9,968
FUND BALANCE, BEGINNING OF YEAR ..	592,726	475,067	1,032,326	116,050
FUND BALANCE, END OF YEAR ..	\$ 603,541	\$ 366,070	\$ 1,215,183	\$ 126,018

Special Revenue Funds

County Boat	Juvenile Facility	Grants	2017 Total	2016 Total
\$ -	\$ -	\$ -	\$ 6,476,951	\$ 6,275,424
-	-	-	500,043	469,868
-	-	-	44,000	43,284
-	-	-	66,332	66,332
-	-	-	39,999	41,008
-	-	-	-	-
18,872	-	-	18,872	19,705
-	1,034,155	75,982	2,160,498	2,165,782
-	29,548	1,310,837	1,481,633	1,212,037
-	-	-	511,790	549,618
-	-	-	593,656	435,427
-	107	-	247,101	19,508
18,872	1,063,810	1,386,819	12,140,875	11,297,993
-	-	-	1,131,105	1,308,564
-	964,230	237,125	1,201,355	1,203,898
-	-	-	-	60,000
-	-	1,599	779,040	677,065
-	-	-	1,308,157	1,256,059
20,582	-	-	1,287,329	1,084,320
-	-	-	311,524	169,452
-	-	843,484	4,766,478	4,289,963
-	-	308,793	539,976	234,986
-	-	-	205,027	204,095
-	-	-	3,770	4,702
20,582	964,230	1,391,001	11,533,761	10,493,104
(1,710)	99,580	(4,182)	607,114	804,889
19,696	408,535	828,936	7,884,756	7,079,867
\$ 17,986	\$ 508,115	\$ 824,754	\$ 8,491,870	\$ 7,884,756



This page contains no financial information.

BANNOCK COUNTY, IDAHO

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
 With Comparative Actual Amounts for the Year Ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2016 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Taxes:					
Property Taxes	\$ 1,422,728	\$ 1,422,728	\$ 1,429,864	\$ 7,136	\$ 1,539,189
Sales Tax	59,064	59,064	96,707	37,643	93,613
Replacement Monies	14,045	14,045	14,045	-	14,045
Interest on Delinquent Taxes	4,000	4,000	9,230	5,230	8,802
Charges for Services	486,621	486,621	555,374	68,753	579,817
Intergovernmental Program Specific	-	-	-	-	-
Fines and Court Costs	378,000	378,000	467,507	89,507	435,427
Miscellaneous	-	9,869	23,836	13,967	2,460
Total Revenues	<u>2,364,458</u>	<u>2,374,327</u>	<u>2,596,563</u>	<u>222,236</u>	<u>2,673,353</u>
EXPENDITURES					
District Court					
Current:					
Personnel Services	1,257,654	1,257,654	1,232,947	24,707	1,198,393
Personnel Benefits	716,370	716,370	704,619	11,751	695,414
Contractual and Other	557,195	567,064	588,054	(20,990)	489,026
Capital Outlay	30,000	30,000	-	30,000	-
Total District Court	<u>2,561,219</u>	<u>2,571,088</u>	<u>2,525,620</u>	<u>45,468</u>	<u>2,382,833</u>
District Court Trusts					
Current:					
Contractual and Other	-	-	146,336	(146,336)	47,785
Total District Court Trusts	<u>-</u>	<u>-</u>	<u>146,336</u>	<u>(146,336)</u>	<u>47,785</u>
Total Expenditures	<u>2,561,219</u>	<u>2,571,088</u>	<u>2,671,956</u>	<u>(100,868)</u>	<u>2,430,618</u>
Excess Revenues (Expenditures)	(196,761)	(196,761)	(75,393)	121,368	242,735
FUND BALANCE, BEGINNING OF YEAR ..	<u>883,333</u>	<u>883,333</u>	<u>1,740,128</u>	<u>856,795</u>	<u>1,497,393</u>
FUND BALANCE, END OF YEAR ..	<u>\$ 686,572</u>	<u>\$ 686,572</u>	<u>\$ 1,664,735</u>	<u>\$ 978,163</u>	<u>\$ 1,740,128</u>

BANNOCK COUNTY, IDAHO

FAIR DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Taxes:				
Property Taxes.....	\$ 8,748	\$ 8,804	\$ 56	\$ 8,881
Sales Tax.....	988	1,176	188	1,143
Replacement Monies.....	110	110	-	111
Interest on Delinquent Taxes.....	42	61	19	63
Miscellaneous.....	-	3	3	9
Total Revenues.....	<u>9,888</u>	<u>10,154</u>	<u>266</u>	<u>10,207</u>
EXPENDITURES				
Current:				
Contractual and Other.....	9,888	9,888	-	9,888
Capital Outlay.....	-	-	-	-
Total Expenditures.....	<u>9,888</u>	<u>9,888</u>	<u>-</u>	<u>9,888</u>
Excess Revenues (Expenditures).....	-	266	266	319
FUND BALANCE, BEGINNING OF YEAR ..	<u>3,382</u>	<u>3,914</u>	<u>532</u>	<u>3,595</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,382</u>	<u>\$ 4,180</u>	<u>\$ 798</u>	<u>\$ 3,914</u>

BANNOCK COUNTY, IDAHO

FAIR MAINTENANCE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget -		2016 Actual Amounts
	Original	Final		Positive (Negative)		
REVENUES						
Taxes:						
Property Taxes	\$ 25,110	\$ 25,110	\$ 31,168	\$ 6,058	\$ 378,265	
Sales Tax	23,231	23,231	21,705	(1,526)	29,133	
Replacement Monies	5,103	5,103	5,103	-	5,103	
Interest on Delinquent Taxes	800	800	1,956	1,156	2,596	
Intergovernmental Program Specific	-	-	-	-	-	
Miscellaneous	-	112,737	112,744	7	1,783	
Total Revenues	<u>54,244</u>	<u>166,981</u>	<u>172,676</u>	<u>5,695</u>	<u>416,880</u>	
EXPENDITURES						
Current:						
Contractual and Other	58,800	58,800	66,431	(7,631)	380,220	
Capital Outlay	-	112,737	-	112,737	25,265	
Total Expenditures	<u>58,800</u>	<u>171,537</u>	<u>66,431</u>	<u>105,106</u>	<u>405,485</u>	
Excess Revenues (Expenditures)	(4,556)	(4,556)	106,245	110,801	11,395	
FUND BALANCE, BEGINNING OF YEAR ..	<u>109,557</u>	<u>109,557</u>	<u>137,114</u>	<u>27,557</u>	<u>125,719</u>	
FUND BALANCE, END OF YEAR ..	<u>\$ 105,001</u>	<u>\$ 105,001</u>	<u>\$ 243,359</u>	<u>\$ 138,358</u>	<u>\$ 137,114</u>	

BANNOCK COUNTY, IDAHO

FAIR EXHIBIT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
 With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 336,875	\$ 339,924	\$ 3,049	\$ 402,607
Sales Tax	15,860	23,405	7,545	23,424
Replacement Monies	4,415	4,415	-	4,415
Interest on Delinquent Taxes	1,600	2,628	1,028	3,141
Charges for Services	30,500	28,934	(1,566)	134,044
Miscellaneous	-	5,266	5,266	4,723
Total Revenues	<u>389,250</u>	<u>404,572</u>	<u>15,322</u>	<u>572,354</u>
EXPENDITURES				
Fair Administration:				
Current:				
Personnel Services	145,445	144,639	806	164,185
Personnel Benefits	99,137	95,337	3,800	99,118
Contractual and Other	51,270	49,729	1,541	71,528
Capital Outlay	-	-	-	-
Total Administration	<u>295,852</u>	<u>289,705</u>	<u>6,147</u>	<u>334,831</u>
Fair:				
Current:				
Personnel Services	5,000	2,865	2,135	2,960
Personnel Benefits	678	223	455	233
Contractual and Other	115,000	115,000	-	87,036
Total South Fair	<u>120,678</u>	<u>118,088</u>	<u>2,590</u>	<u>90,229</u>
4-H:				
Current:				
Personnel Services	-	-	-	-
Personnel Benefits	-	-	-	-
Contractual and Other	47,720	44,145	3,575	26,115
Total 4-H	<u>47,720</u>	<u>44,145</u>	<u>3,575</u>	<u>26,115</u>
Fair Trusts				
Current:				
Contractual and Other	-	3,063	(3,063)	1,680
Total Fair Trusts	<u>-</u>	<u>3,063</u>	<u>(3,063)</u>	<u>1,680</u>
Total Expenditures	<u>464,250</u>	<u>455,001</u>	<u>9,249</u>	<u>452,855</u>
Excess Revenues (Expenditures)	<u>(75,000)</u>	<u>(50,429)</u>	<u>24,571</u>	<u>119,499</u>
FUND BALANCE, BEGINNING OF YEAR ..	382,001	546,395	164,394	426,896
FUND BALANCE, END OF YEAR ..	\$ 307,001	\$ 495,966	\$ 188,965	\$ 546,395

BANNOCK COUNTY, IDAHO

HEALTH DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 478,922	\$ 481,695	\$ 2,773	\$ 482,715
Sales Tax	41,705	51,459	9,754	49,611
Replacement Monies	6,015	6,015	-	6,015
Interest on Delinquent Taxes	2,300	3,302	1,002	3,453
Intergovernmental	-	-	-	-
Miscellaneous	-	133	133	449
Total Revenues	528,942	542,604	13,662	542,243
EXPENDITURES				
Current:				
Contractual and Other	543,684	543,684	-	534,927
Total Expenditures	543,684	543,684	-	534,927
Excess Revenues (Expenditures)	(14,742)	(1,080)	13,662	7,316
FUND BALANCE, BEGINNING OF YEAR ..	158,294	187,251	28,957	179,935
FUND BALANCE, END OF YEAR	\$ 143,552	\$ 186,171	\$ 42,619	\$ 187,251

BANNOCK COUNTY, IDAHO

HISTORICAL SOCIETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 48,221	\$ 48,985	\$ 764	\$ 75,514
Sales Tax	6,021	6,810	789	7,198
Replacement Monies	1,015	1,015	-	1,016
Interest on Delinquent Taxes	270	480	210	509
Intergovernmental	-	-	-	-
Miscellaneous	-	14	14	54
Total Revenues	<u>55,527</u>	<u>57,304</u>	<u>1,777</u>	<u>84,291</u>
EXPENDITURES				
Current:				
Contractual and Other	95,527	95,527	-	81,727
Capital Outlay	-	-	-	-
Total Expenditures	<u>95,527</u>	<u>95,527</u>	<u>-</u>	<u>81,727</u>
Excess Revenues (Expenditures)	(40,000)	(38,223)	1,777	2,564
FUND BALANCE, BEGINNING OF YEAR ..	95,122	29,592	(65,530)	27,028
FUND BALANCE, END OF YEAR ..	\$ 55,122	\$ (8,631)	\$ (63,753)	\$ 29,592

BANNOCK COUNTY, IDAHO

INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
	Original	Final			
REVENUES					
Taxes:					
Property Taxes	\$ 2,310,883	\$ 2,310,883	\$ 2,308,468	\$ (2,415)	\$ 1,743,287
Sales Tax	115,637	115,637	172,346	56,709	151,188
Replacement Monies	15,863	15,863	15,863	-	15,863
Interest on Delinquent Taxes	5,400	5,400	10,856	5,456	10,519
Charges for Services	160,000	160,000	248,283	88,283	297,789
Fines and Court Costs	120,000	120,000	126,149	6,149	-
Miscellaneous	-	-	910	910	1,638
Total Revenues	<u>2,727,783</u>	<u>2,727,783</u>	<u>2,882,875</u>	<u>155,092</u>	<u>2,220,284</u>
EXPENDITURES					
Administration:					
Current:					
Personnel Services	95,410	98,880	97,579	1,301	103,622
Personnel Benefits	51,164	51,164	49,910	1,254	49,533
Contractual and Other	36,050	32,580	29,386	3,194	25,498
Capital Outlay	-	-	-	-	-
Total Administration	<u>182,624</u>	<u>182,624</u>	<u>176,875</u>	<u>5,749</u>	<u>178,653</u>
Direct Assistance:					
Current:					
Contractual and Other	1,370,400	1,370,400	1,131,282	239,118	1,077,406
Total Direct Assistance	<u>1,370,400</u>	<u>1,370,400</u>	<u>1,131,282</u>	<u>239,118</u>	<u>1,077,406</u>
Total Health	<u>1,553,024</u>	<u>1,553,024</u>	<u>1,308,157</u>	<u>244,867</u>	<u>1,256,059</u>
Public Defenders:					
Current:					
Personnel Services	818,499	818,499	814,672	3,827	744,523
Personnel Benefits	397,050	397,050	392,796	4,254	359,380
Contractual and Other	79,210	79,210	43,570	35,640	38,477
Capital Outlay	-	-	-	-	-
Total Public Defenders	<u>1,294,759</u>	<u>1,294,759</u>	<u>1,251,038</u>	<u>43,721</u>	<u>1,142,380</u>
Total Legal and Judicial	<u>1,294,759</u>	<u>1,294,759</u>	<u>1,251,038</u>	<u>43,721</u>	<u>1,142,380</u>
Total Expenditures	<u>2,847,783</u>	<u>2,847,783</u>	<u>2,559,195</u>	<u>288,588</u>	<u>2,398,439</u>
Excess Revenues (Expenditures)	(120,000)	(120,000)	323,680	443,680	(178,155)
FUND BALANCE, BEGINNING OF YEAR ..	<u>770,920</u>	<u>770,920</u>	<u>1,067,007</u>	<u>296,087</u>	<u>1,245,162</u>
FUND BALANCE, END OF YEAR ..	\$ <u>650,920</u>	\$ <u>650,920</u>	\$ <u>1,390,687</u>	\$ <u>739,767</u>	\$ <u>1,067,007</u>

BANNOCK COUNTY, IDAHO

JUNIOR COLLEGE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budgeted Positive (Negative)	2016 Actual Amounts
	Original	Final			
REVENUES					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1
Sales Tax	2,288	2,288	2,288	-	2,289
Liquor Tax	44,000	44,000	44,000	-	43,284
Intergovernmental	10,000	50,000	70,200	20,200	9,000
Miscellaneous	-	-	-	-	613
Total Revenues	<u>56,288</u>	<u>96,288</u>	<u>116,488</u>	<u>20,200</u>	<u>55,187</u>
EXPENDITURES					
Current:					
Contractual and Other	<u>75,000</u>	<u>115,000</u>	<u>108,200</u>	<u>6,800</u>	<u>57,400</u>
Total Expenditures	<u>75,000</u>	<u>115,000</u>	<u>108,200</u>	<u>6,800</u>	<u>57,400</u>
Excess Revenues (Expenditures)	18,712	18,712	8,288	(10,424)	(2,213)
FUND BALANCE, BEGINNING OF YEAR	<u>37,535</u>	<u>37,535</u>	<u>62,996</u>	<u>25,461</u>	<u>65,209</u>
FUND BALANCE, END OF YEAR	<u>\$ 56,247</u>	<u>\$ 56,247</u>	<u>\$ 71,284</u>	<u>\$ 15,037</u>	<u>\$ 62,996</u>

BANNOCK COUNTY, IDAHO

PARKS & RECREATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budgeted Positive (Negative)	2016 Actual Amounts
	Original	Final			
REVENUES					
Taxes:					
Property Taxes	\$ 395,552	\$ 395,552	\$ 391,543	\$ (4,009)	\$ -
Sales Tax	-	-	10,572	10,572	-
Intergovernmental-Program Specific	-	-	2,286	2,286	-
Interest on Delinquent Taxes	-	-	722	722	-
Charges for Services	72,500	72,500	141,715	69,215	-
Miscellaneous	-	-	8,260	8,260	-
Total Revenues	<u>468,052</u>	<u>468,052</u>	<u>555,098</u>	<u>87,046</u>	<u>-</u>
EXPENDITURES					
Current:					
Personnel Services	110,102	80,102	80,101	1	-
Contractual and Other	24,312	24,312	16,986	7,326	-
Contractual and Other	<u>333,638</u>	<u>363,638</u>	<u>353,693</u>	<u>9,945</u>	<u>-</u>
Total Expenditures	<u>468,052</u>	<u>468,052</u>	<u>450,780</u>	<u>17,272</u>	<u>-</u>
Excess Revenues (Expenditures)	-	-	104,318	104,318	-
FUND BALANCE, BEGINNING OF YEAR					
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,318</u>	<u>\$ 104,318</u>	<u>\$ -</u>

BANNOCK COUNTY, IDAHO

APPRAISAL SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 1,093,430	\$ 1,098,822	\$ 5,392	\$ 1,099,036
Sales Tax	51,796	77,756	25,960	73,508
Replacement Monies	12,127	12,127	-	12,126
Interest on Delinquent Taxes	3,650	7,167	3,517	7,402
Charges for Services	-	-	-	-
Miscellaneous	-	313	313	993
Total Revenues	1,161,003	1,196,185	35,182	1,193,065
EXPENDITURES				
Current:				
Personnel Services	649,880	582,855	67,025	597,098
Personnel Benefits	365,163	350,569	14,594	364,357
Contractual and Other	179,960	151,918	28,042	137,671
Capital Outlay	46,000	69,446	(23,446)	-
Total Expenditures	1,241,003	1,154,788	86,215	1,099,126
Excess Revenues (Expenditures)	(80,000)	41,397	121,397	93,939
FUND BALANCE, BEGINNING OF YEAR . . .	432,466	615,098	182,632	521,159
FUND BALANCE, END OF YEAR	\$ 352,466	\$ 656,495	\$ 304,029	\$ 615,098

BANNOCK COUNTY, IDAHO

VETERANS MEMORIAL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 61,543	\$ 61,797	\$ 254	\$ 58,259
Sales Tax	6,432	7,829	1,397	7,513
Replacement Monies	675	675	-	675
Interest on Delinquent Taxes	350	391	41	397
Intergovernmental	-	-	-	-
Miscellaneous	-	18	18	108
Total Revenues	69,000	70,710	1,710	66,952
EXPENDITURES				
Current:				
Contractual and Other	71,000	70,996	4	67,503
Total Expenditures	71,000	70,996	4	67,503
Excess Revenues (Expenditures)	(2,000)	(286)	1,714	(551)
FUND BALANCE, BEGINNING OF YEAR ..	18,909	21,925	3,016	22,476
FUND BALANCE, END OF YEAR	\$ 16,909	\$ 21,639	\$ 4,730	\$ 21,925

BANNOCK COUNTY, IDAHO

NOXIOUS WEED SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 159,016	\$ 163,163	\$ 4,147	\$ 342,665
Sales Tax	25,396	27,990	2,594	31,248
Replacement Monies	4,159	4,159	-	4,159
Interest on Delinquent Taxes	1,700	2,056	356	2,516
Intergovernmental-Program Specific.....	-	48,870	48,870	41,746
Charges for Services	80,000	76,055	(3,945)	110,661
Miscellaneous	-	46	46	348
Total Revenues	270,271	322,339	52,068	533,343
EXPENDITURES				
Current:				
Personnel Services	105,583	73,583	32,000	74,100
Personnel Benefits	44,663	31,623	13,040	35,545
Contractual and Other	220,025	206,318	13,707	59,807
Capital Outlay	-	-	-	21,599
Total Expenditures	370,271	311,524	58,747	191,051
Excess Revenues (Expenditures)	(100,000)	10,815	110,815	342,292
FUND BALANCE, BEGINNING OF YEAR .	290,594	592,726	302,132	250,434
FUND BALANCE, END OF YEAR	\$ 190,594	\$ 603,541	\$ 412,947	\$ 592,726

BANNOCK COUNTY, IDAHO

MOSQUITO ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
 With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 110,954	\$ 112,718	\$ 1,764	\$ 145,005
Replacement Monies	2,805	2,805	-	2,804
Interest on Delinquent Taxes	1,000	1,150	150	1,610
Charges for Services	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	8,087	8,087	4,236
 Total Revenues	 114,759	 124,760	 10,001	 153,655
EXPENDITURES				
Current:				
Personnel Services	75,782	57,710	18,072	58,006
Personnel Benefits	35,936	28,207	7,729	31,308
Contractual and Other	125,215	147,840	(22,625)	31,608
Capital Outlay	-	-	-	21,599
 Total Expenditures	 236,933	 233,757	 3,176	 142,521
Excess Revenues (Expenditures)	(122,174)	(108,997)	13,177	11,134
 FUND BALANCE, BEGINNING OF YEAR...	 349,490	 475,067	 125,577	 463,933
 FUND BALANCE, END OF YEAR	 \$ 227,316	 \$ 366,070	 \$ 138,754	 \$ 475,067

BANNOCK COUNTY, IDAHO

PILT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Intergovernmental - General.....	\$ 300,000	\$ 511,790	\$ 211,790	\$ 532,668
Miscellaneous.....	-	87,364	87,364	-
Total Revenues	<u>300,000</u>	<u>599,154</u>	<u>299,154</u>	<u>532,668</u>
EXPENDITURES				
Current:				
Contractual and Other	43,703	45,763	(2,060)	209,438
Capital Outlay	165,000	161,737	3,263	166,523
Debt Service:				
Principal	205,027	205,027	-	204,095
Interest and Fiscal Charges	<u>3,770</u>	<u>3,770</u>	<u>-</u>	<u>4,702</u>
Total Expenditures	<u>417,500</u>	<u>416,297</u>	<u>1,203</u>	<u>584,758</u>
Excess Revenues (Expenditures)	(117,500)	182,857	300,357	(52,090)
FUND BALANCE, BEGINNING OF YEAR ..	<u>826,516</u>	<u>1,032,326</u>	<u>205,810</u>	<u>1,084,416</u>
FUND BALANCE, END OF YEAR	<u>\$ 709,016</u>	<u>\$ 1,215,183</u>	<u>\$ 506,167</u>	<u>\$ 1,032,326</u>

BANNOCK COUNTY, IDAHO

SNOWMOBILE SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

With Comparative Actual Amounts for the Year Ended September 30, 2016

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2016 Actual Amounts</u>
REVENUES				
Intergovernmental - Program Specific	\$ 17,000	\$ 19,892	\$ 2,892	\$ 16,950
Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>17,000</u>	<u>19,892</u>	<u>2,892</u>	<u>16,950</u>
EXPENDITURES				
Current:				
Personnel Services	6,000	3,162	2,838	3,365
Personnel Benefits	705	334	371	341
Contractual and Other	18,295	6,428	11,867	11,608
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>25,000</u>	<u>9,924</u>	<u>15,076</u>	<u>15,314</u>
Excess Revenues (Expenditures).	(8,000)	9,968	17,968	1,636
FUND BALANCE, BEGINNING OF YEAR ..	<u>55,534</u>	<u>116,050</u>	<u>60,516</u>	<u>114,414</u>
FUND BALANCE, END OF YEAR	<u>\$ 47,534</u>	<u>\$ 126,018</u>	<u>\$ 78,484</u>	<u>\$ 116,050</u>

BANNOCK COUNTY, IDAHO

COUNTY BOAT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

With Comparative Actual Amounts for the Year Ended September 30, 2016

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2016 Actual Amounts</u>
REVENUES				
Licenses and Permits	\$ 19,000	\$ 18,872	\$ (128)	\$ 19,705
Intergovernmental - Program Specific	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>19,000</u>	<u>18,872</u>	<u>(128)</u>	<u>19,705</u>
EXPENDITURES				
Current:				
Contractual and Other	23,000	20,582	2,418	19,413
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>23,000</u>	<u>20,582</u>	<u>2,418</u>	<u>19,413</u>
Excess Revenues (Expenditures)	(4,000)	(1,710)	2,290	292
FUND BALANCE, BEGINNING OF YEAR ..	<u>10,791</u>	<u>19,696</u>	<u>8,905</u>	<u>19,404</u>
FUND BALANCE, END OF YEAR	<u>\$ 6,791</u>	<u>\$ 17,986</u>	<u>\$ 11,195</u>	<u>\$ 19,696</u>

BANNOCK COUNTY, IDAHO

JUVENILE FACILITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017
With Comparative Actual Amounts for the Year Ended September 30, 2016

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2016 Actual Amounts
REVENUES				
Intergovernmental - Program Specific	\$ 21,000	\$ 29,548	\$ 8,548	\$ 23,552
Charges for Services	1,057,081	1,034,155	(22,926)	957,263
Miscellaneous	-	107	107	2,094
Total Revenues	1,078,081	1,063,810	(14,271)	982,909
EXPENDITURES				
Current:				
Personnel Services	588,072	540,293	47,779	536,222
Personnel Benefits	340,499	291,971	48,528	288,581
Contractual and Other	142,010	131,966	10,044	135,189
Capital Outlay	7,500	-	7,500	-
Total Expenditures	1,078,081	964,230	113,851	959,992
Excess Revenues (Expenditures)	-	99,580	99,580	22,917
FUND BALANCE, BEGINNING OF YEAR	389,567	408,535	18,968	385,618
FUND BALANCE, END OF YEAR	\$ 389,567	\$ 508,115	\$ 118,548	\$ 408,535

BANNOCK COUNTY, IDAHO

GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental - Program Specific	\$ 1,100,000	\$ 1,902,989	\$ 1,310,837	\$ (592,152)
Charges for Services	-	-	75,982	75,982
Miscellaneous	-	-	-	-
Total Revenues	<u>1,100,000</u>	<u>1,902,989</u>	<u>1,386,819</u>	<u>(516,170)</u>
EXPENDITURES				
Health:				
Current:				
Contractual and Other	20,000	1,849	1,599	250
Capital Outlay	-	128,500	217,081	(88,581)
Total Health	<u>20,000</u>	<u>130,349</u>	<u>218,680</u>	<u>(88,331)</u>
Public Safety:				
Current:				
Personnel Services	50,000	28,477	18,426	10,051
Personnel Benefits	12,500	7,506	6,515	991
Contractual and Other	13,604	177,185	212,184	(34,999)
Capital Outlay	-	22,489	68,779	(46,290)
Total Public Safety	<u>76,104</u>	<u>235,657</u>	<u>305,904</u>	<u>(70,247)</u>
Legal and Judicial:				
Current:				
Personnel Services	300,166	396,955	263,858	133,097
Personnel Benefits	101,890	115,111	78,269	36,842
Contractual and Other	601,840	989,917	501,357	488,560
Capital Outlay	-	35,000	22,933	12,067
Total Legal and Judicial	<u>1,003,896</u>	<u>1,536,983</u>	<u>866,417</u>	<u>670,566</u>
Roads:				
Current:				
Contractual and Other	-	-	-	-
Capital Outlay	-	-	-	-
Total Roads	-	-	-	-
Total All Expenditures	<u>1,100,000</u>	<u>1,902,989</u>	<u>1,391,001</u>	<u>511,988</u>
Excess Revenues (Expenditures)	-	-	(4,182)	(4,182)
FUND BALANCE, BEGINNING OF YEAR ..	828,936	828,936	828,936	-
FUND BALANCE, END OF YEAR ..	\$ 828,936	\$ 828,936	\$ 824,754	\$ (4,182)

AGENCY FUNDS

Agency Funds account for the receipt and disbursement of various monies and property collected by the County, acting in the capacity of an agent, for distribution to other governmental units, organizations, or individuals.

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

Taxing Districts - These funds are used to account for the collection of property taxes and other revenues billed and collected by the County on behalf of the County Taxing Districts.

Unapportioned Land Sale - This fund is used to account for the collection of revenue from sales of County tax deed property to be distributed to other agencies.

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

Victims Juvenile - This fund is used to account for the collection of fines and fees paid by juveniles to be distributed to other agencies and private persons as per court order.

Court and Civil Suspense - This fund is used to account for funds collected by the courts and civil departments to be distributed to other entities or private persons through the court processes.

Other Agencies - This fund is used to account for other funds the County holds in a trustee capacity.

BANNOCK COUNTY, IDAHO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Fiscal Year Ended September 30, 2017

	Balance Oct. 1, 2016	Additions	Deductions	Balance Sept. 30, 2017
STATE FUND:				
Assets:				
Cash	\$ 826,291	\$ 10,092,269	\$ 10,181,662	\$ 736,898
Intergovernmental Receivable	-	-	-	-
Taxes Receivable	1,217	29,303	29,395	1,125
Total Assets	<u>\$ 827,508</u>	<u>\$ 10,121,572</u>	<u>\$ 10,211,057</u>	<u>\$ 738,023</u>
Liabilities:				
Accounts Payable	\$ 595,955	\$ 10,183,808	\$ 10,239,645	\$ 540,118
Due to Others	231,553	10,147,263	10,180,911	197,905
Total Liabilities	<u>\$ 827,508</u>	<u>\$ 20,331,071</u>	<u>\$ 20,420,556</u>	<u>\$ 738,023</u>
TAXING DISTRICTS:				
Assets:				
Cash	\$ 133,162	\$ 61,501,964	\$ 61,487,597	\$ 147,529
Intergovernmental Receivable	718,550	760,236	718,550	760,236
Taxes Receivable	2,125,056	56,427,882	56,340,856	2,212,082
Total Assets	<u>\$ 2,976,768</u>	<u>\$ 118,690,082</u>	<u>\$ 118,547,003</u>	<u>\$ 3,119,847</u>
Liabilities:				
Accounts Payable	\$ -	\$ 120,751,747	\$ 120,751,747	\$ -
Due to Others	2,976,768	60,518,623	60,375,544	3,119,847
Total Liabilities	<u>\$ 2,976,768</u>	<u>\$ 181,270,370</u>	<u>\$ 181,127,291</u>	<u>\$ 3,119,847</u>
UNAPPORTIONED LAND SALE:				
Assets:				
Cash	\$ 5,486	\$ 96,239	\$ 101,725	\$ -
Total Assets	<u>\$ 5,486</u>	<u>\$ 96,239</u>	<u>\$ 101,725</u>	<u>\$ -</u>
Liabilities:				
Accounts Payable	\$ -	\$ 69,433	\$ 69,433	\$ -
Due to Others	5,486	63,947	69,433	-
Total Liabilities	<u>\$ 5,486</u>	<u>\$ 133,380</u>	<u>\$ 138,866</u>	<u>\$ -</u>
RESTITUTION:				
Assets:				
Cash	\$ 90,255	\$ 468,863	\$ 488,179	\$ 70,939
Total Assets	<u>\$ 90,255</u>	<u>\$ 468,863</u>	<u>\$ 488,179</u>	<u>\$ 70,939</u>
Liabilities:				
Accounts Payable	\$ 50,522	\$ 952,514	\$ 978,779	\$ 24,257
Due to Others	39,733	476,546	469,597	46,682
Total Liabilities	<u>\$ 90,255</u>	<u>\$ 1,429,060</u>	<u>\$ 1,448,376</u>	<u>\$ 70,939</u>

BANNOCK COUNTY, IDAHO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - (CONTINUED)
AGENCY FUNDS

For the Fiscal Year Ended September 30, 2017

	Balance Oct. 1, 2016	Additions	Deductions	Balance Sept. 30, 2017
COURT & CIVIL SUSPENSE:				
Assets:				
Cash	\$ 213,835	\$ 2,624	\$ 82,315	\$ 134,144
Total Assets	<u>\$ 213,835</u>	<u>\$ 2,624</u>	<u>\$ 82,315</u>	<u>\$ 134,144</u>
Liabilities:				
Accounts Payable	\$ 213,835	\$ 2,624	\$ 82,315	\$ 134,144
Total Liabilities	<u>\$ 213,835</u>	<u>\$ 2,624</u>	<u>\$ 82,315</u>	<u>\$ 134,144</u>
OTHER AGENCIES:				
Assets:				
Cash	\$ 745,916	\$ 751,325	\$ 706,062	\$ 791,179
Intergovernmental Receivable	-	-	-	-
Total Assets	<u>\$ 745,916</u>	<u>\$ 751,325</u>	<u>\$ 706,062</u>	<u>\$ 791,179</u>
Liabilities:				
Accounts Payable	\$ 81,806	\$ 398,448	\$ 385,441	\$ 94,813
Due to Others	664,110	742,168	709,912	696,366
Total Liabilities	<u>\$ 745,916</u>	<u>\$ 1,140,616</u>	<u>\$ 1,095,353</u>	<u>\$ 791,179</u>
TOTAL ALL AGENCY FUNDS:				
Assets:				
Cash*	\$ 2,014,945	\$ 72,913,284	\$ 73,047,540	\$ 1,880,689
Intergovernmental Receivable	718,550	760,236	718,550	760,236
Taxes Receivable	2,126,273	56,457,185	56,370,251	2,213,207
Total Assets	<u>\$ 4,859,768</u>	<u>\$ 130,130,705</u>	<u>\$ 130,136,341</u>	<u>\$ 4,854,132</u>
Liabilities:				
Accounts Payable	\$ 942,118	\$ 132,358,574	\$ 132,507,360	\$ 793,332
Due to Others	3,917,650	71,948,547	71,805,397	4,060,800
Total Liabilities	<u>\$ 4,859,768</u>	<u>\$ 204,307,121</u>	<u>\$ 204,312,757</u>	<u>\$ 4,854,132</u>

*The ending total agency cash balance is classified between cash and investments as follows:

Cash	\$ 667,269
Investments	1,213,420
Total	<u>\$ 1,880,689</u>

Note: Consolidated Agency Funds as follows: State and Sales Tax; Taxing Districts, Cities Special, Municipal Road & Bridge, City Magistrate, and Inkom Translator to Taxing Districts.



This page contains no financial information.



Photo by: Keedrin Criddle
Cambridge Rd

BANNOCK COUNTY, IDAHO

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE¹**

September 30, 2017

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 1,183,103
Buildings	17,336,914
Machinery and Equipment	14,451,970
Infrastructure	<u>18,755,571</u>
Total Governmental Funds Capital Assets	<u>\$ 51,727,558</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$ 3,740,733
Special Revenue Funds	31,578,059
Trust Funds	562,448
Capital Projects Funds:	
General Obligation Bonds	9,474,960
Certificates of Participation	-
Capital Leases	2,926,422
State and Federal Grants	<u>3,444,936</u>
Total Governmental Funds Capital Assets	<u>\$ 51,727,558</u>

¹This schedule presents only the capital asset balances related to governmental funds.

BANNOCK COUNTY, IDAHO

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY¹

For the Fiscal Year Ended September 30, 2017

FUNCTION AND ACTIVITY	Machinery and Equipment					Total
	Land	Buildings		Infrastructure		
General Government:						
Clerk	\$ -	\$ -	\$ 278,951	\$ -	\$ 278,951	
Commission	543,277	2,212,806	1,573,955	-	4,330,038	
PILT/Special Projects	45,829	860,276	1,994,926	-	2,901,031	
Data Processing	-	-	140,512	-	140,512	
Grounds/Building	-	44,810	-	-	44,810	
Appraisal	-	-	74,447	-	74,447	
Liability Insurance	-	24,778	-	-	24,778	
Total General Government	<u>589,106</u>	<u>3,142,670</u>	<u>4,062,791</u>	<u>-</u>	<u>7,794,567</u>	
Health and Welfare:						
Ambulance	-	-	1,066,262	-	1,066,262	
Mosquito Abatement	-	83,533	66,497	-	150,030	
Grants	-	-	972,910	-	972,910	
Total Health and Welfare	<u>-</u>	<u>83,533</u>	<u>2,105,669</u>	<u>-</u>	<u>2,189,202</u>	
Road and Bridge:						
Road and Bridge/Engineer	295,885	479,586	6,280,232	18,302,284	25,357,987	
Grants	-	-	160,599	453,287	613,886	
Total Road and Bridge	<u>295,885</u>	<u>479,586</u>	<u>6,440,831</u>	<u>18,755,571</u>	<u>25,971,873</u>	
Agriculture:						
Noxious Weed	11,033	77,900	199,742	-	288,675	
Total Agriculture	<u>11,033</u>	<u>77,900</u>	<u>199,742</u>	<u>-</u>	<u>288,675</u>	
Culture and Recreation:						
Fairs	7,468	2,206,308	93,042	-	2,306,818	
Historical	-	450,000	46,299	-	496,299	
Snowmobile	-	71,046	-	-	71,046	
Total Culture and Recreation	<u>7,468</u>	<u>2,727,354</u>	<u>139,341</u>	<u>-</u>	<u>2,874,163</u>	
Public Safety:						
Jail Construction	175,200	9,217,037	-	-	9,392,237	
Juvenile Facilities	104,411	390,237	22,387	-	517,035	
Grants	-	923,075	724,199	-	1,647,274	
Sheriff/Search and Rescue	-	19,840	533,970	-	553,810	
Jail	-	6,190	32,789	-	38,979	
Total Public Safety	<u>279,611</u>	<u>10,556,379</u>	<u>1,313,345</u>	<u>-</u>	<u>12,149,335</u>	
Legal and Judicial:						
Court Facilities Trust	-	154,717	5,000	-	159,717	
District Court/Clerk of District Court	-	-	84,314	-	84,314	
Juvenile Probation	-	114,775	21,357	-	136,132	
Prosecuting Attorney	-	-	14,250	-	14,250	
Drug Seizure Trust	-	-	42,397	-	42,397	
Public Defense Grant	-	-	22,933	-	22,933	
Total Legal and Judicial	<u>-</u>	<u>269,492</u>	<u>190,251</u>	<u>-</u>	<u>459,743</u>	
Total Governmental Funds Capital Assets ..	<u>\$ 1,183,103</u>	<u>\$ 17,336,914</u>	<u>\$ 14,451,970</u>	<u>\$ 18,755,571</u>	<u>\$ 51,727,558</u>	

¹This schedule presents only the capital asset balances related to governmental funds.

BANNOCK COUNTY, IDAHO

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY¹

For the Fiscal Year Ended September 30, 2017

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets			Governmental Funds Capital Assets 9/30/2017
	10/1/2016	Additions	Deductions	
General Government:				
Clerk	\$ 29,720	\$ 249,231	\$ -	\$ 278,951
Commission	4,330,038	-	-	4,330,038
PILT/Special Projects	2,820,788	161,737	81,494	2,901,031
Data Processing	140,512	-	-	140,512
Grounds/Building	44,810	-	-	44,810
Appraisal	5,000	69,447	-	74,447
Liability Insurance	24,778	-	-	24,778
Total General Government	<u>7,395,646</u>	<u>480,415</u>	<u>81,494</u>	<u>7,794,567</u>
Health and Welfare:				
Ambulance	1,042,984	23,278	-	1,066,262
Mosquito Abatement	150,030	-	-	150,030
Grants	717,844	255,066	-	972,910
Total Health and Welfare	<u>1,910,858</u>	<u>278,344</u>	<u>-</u>	<u>2,189,202</u>
Road and Bridge:				
Road and Bridge/Engineer	25,283,861	207,043	132,916	25,357,988
Grants	613,885	-	-	613,885
Total Road and Bridge	<u>25,897,746</u>	<u>207,043</u>	<u>132,916</u>	<u>25,971,873</u>
Agriculture:				
Noxious Weed	367,505	-	78,830	288,675
Total Agriculture	<u>367,505</u>	<u>-</u>	<u>78,830</u>	<u>288,675</u>
Culture and Recreation:				
Fairs	2,306,818	-	-	2,306,818
Historical	496,299	-	-	496,299
Snowmobile	71,046	-	-	71,046
Total Culture and Recreation	<u>2,874,163</u>	<u>-</u>	<u>-</u>	<u>2,874,163</u>
Public Safety:				
Jail Construction	9,472,600	-	80,363	9,392,237
Juvenile Facilities	517,035	-	-	517,035
Grants	1,658,900	-	11,626	1,647,274
Sheriff/Search and Rescue	568,463	42,677	57,330	553,810
Jail	38,979	-	-	38,979
Total Public Safety	<u>12,255,977</u>	<u>42,677</u>	<u>149,319</u>	<u>12,149,335</u>
Legal and Judicial:				
Court Facilities Trust	159,717	-	-	159,717
District Court/Clerk of District Court	84,314	-	-	84,314
Juvenile Probation	136,132	-	-	136,132
Prosecuting Attorney	14,250	-	-	14,250
Drug Seizure Trust	7,878	34,519	-	42,397
Public Defense Grant	-	22,933	-	22,933
Total Legal and Judicial	<u>402,291</u>	<u>57,452</u>	<u>-</u>	<u>459,743</u>
Total Governmental Funds Capital Assets . . .	<u>\$ 51,104,186</u>	<u>\$ 1,065,931</u>	<u>\$ 442,559</u>	<u>\$ 51,727,558</u>

¹This schedule presents only the capital asset balances related to governmental funds.

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends Schedules 1-4 contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	104
Revenue Capacity Schedules 5-8 contain information to help the reader assess the County's most significant local revenue source, the property tax.	109
Debt Capacity Schedules 9-11 present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	114
Demographic and Economic Information Schedules 12-13 offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	117
Operating Information Schedules 14-16 contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	119

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

BANNOCK COUNTY, IDAHO

Schedule 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 15,761,913	\$ 18,536,951	\$ 18,925,056	\$ 19,835,866	\$ 19,979,212	\$ 20,232,599	\$ 20,465,282	\$ 20,488,043	\$ 20,130,284	\$ 19,644,602
Restricted	559,564	592,296	764,894	869,013	-	-	-	-	-	-
Unrestricted	<u>20,033,305</u>	<u>21,367,159</u>	<u>23,446,851</u>	<u>24,968,179</u>	<u>27,463,817</u>	<u>16,486,818</u>	<u>16,953,878</u>	<u>21,584,828</u>	<u>24,539,360</u>	<u>28,014,180</u>
Total Governmental Activities Net Position	<u>\$ 36,354,782</u>	<u>\$ 40,496,406</u>	<u>\$ 43,136,801</u>	<u>\$ 45,673,058</u>	<u>\$ 47,443,029</u>	<u>\$ 36,719,417</u>	<u>\$ 37,419,160</u>	<u>\$ 42,072,871</u>	<u>\$ 44,669,644</u>	<u>\$ 47,658,782</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 17,290,746	\$ 20,996,957	\$ 21,781,025	\$ 22,344,139	\$ 24,370,523	\$ 26,534,177	\$ 29,732,045	\$ 36,234,614	\$ 37,479,814	\$ 37,204,727
Unrestricted	8,087,025	6,834,217	7,522,945	8,956,991	8,251,098	7,192,006	5,193,502	5,589,529	6,252,889	4,834,381
Total Business-Type Activities Net Position	<u>\$ 25,377,771</u>	<u>\$ 27,831,174</u>	<u>\$ 29,303,970</u>	<u>\$ 31,301,130</u>	<u>\$ 32,621,621</u>	<u>\$ 33,726,183</u>	<u>\$ 34,925,547</u>	<u>\$ 41,824,143</u>	<u>\$ 43,732,703</u>	<u>\$ 42,039,108</u>
Primary Government										
Net Investment in Capital Assets	\$ 33,052,659	\$ 39,533,908	\$ 40,749,032	\$ 42,180,005	\$ 44,349,735	\$ 46,766,776	\$ 50,197,327	\$ 56,722,657	\$ 57,610,098	\$ 56,849,329
Restricted	559,564	592,296	764,894	869,013	-	-	-	-	-	-
Unrestricted	<u>28,120,330</u>	<u>28,201,376</u>	<u>30,969,796</u>	<u>33,925,170</u>	<u>35,714,915</u>	<u>23,678,824</u>	<u>22,147,380</u>	<u>27,174,357</u>	<u>30,792,249</u>	<u>32,848,561</u>
Total Primary Government Net Position	<u>\$ 61,732,553</u>	<u>\$ 68,327,580</u>	<u>\$ 72,483,722</u>	<u>\$ 76,974,188</u>	<u>\$ 80,064,650</u>	<u>\$ 70,445,600</u>	<u>\$ 72,344,707</u>	<u>\$ 83,897,014</u>	<u>\$ 88,402,347</u>	<u>\$ 89,697,890</u>

Implemented GASB Statement No. 44, Fiscal Year 2013.

Restated Net Position as of 9/30/13 with the implementation of GASB Statement No. 68 & 71.

BANNOCK COUNTY, IDAHO

Schedule 2

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses										
Governmental Activities:										
General Government	\$ 9,708,206	\$ 8,346,346	\$ 8,577,366	\$ 7,248,575	\$ 7,929,813	\$ 12,473,770	\$ 14,469,964	\$ 15,608,621	\$ 15,400,213	\$ 14,838,778
Public Safety	9,674,289	9,521,560	10,369,336	10,829,549	11,171,309	11,818,408	11,360,015	10,993,513	11,794,901	12,291,671
Road and Bridge	4,437,430	3,604,215	4,618,816	4,450,906	5,120,509	5,708,686	4,793,800	4,797,731	4,928,517	5,553,637
Health and Welfare	4,271,661	4,298,347	4,637,852	5,014,109	4,973,869	5,999,074	5,421,996	4,969,804	5,477,197	5,689,455
Culture and Recreation	817,727	808,552	1,379,729	1,436,929	1,523,598	1,586,212	1,533,461	1,690,445	1,153,120	1,351,032
Agriculture	685,477	618,419	557,732	611,106	578,484	748,004	616,736	648,641	366,038	502,343
Legal and Judicial	6,735,763	6,739,594	6,792,979	7,390,687	7,431,160	7,730,136	7,679,527	8,022,004	8,440,981	9,039,344
Interest on Debt	165,534	137,387	107,194	78,144	19,270	-	-	-	-	-
Total Governmental Activities										
Expenses	36,496,087	34,074,420	37,041,004	37,060,005	38,748,012	46,064,290	45,875,499	46,730,759	47,560,967	49,266,260
Business-Type Activities:										
Solid Waste	2,052,269	1,162,538	1,966,336	2,046,099	2,523,204	2,312,481	2,604,727	2,839,759	2,574,964	5,939,223
Emergency Communications	723,499	825,464	853,342	866,319	953,242	952,008	1,176,696	1,203,890	1,019,437	1,194,741
Wellness Complex	-	-	-	-	-	-	-	179,409	1,063,429	741,786
Total Business-Type Activities										
Activities Expenses	2,775,768	1,988,002	2,819,678	2,912,418	3,476,446	3,264,489	3,781,423	4,223,058	4,657,830	7,875,750
Total Primary Government Expenses	\$ 39,271,855	\$ 36,062,422	\$ 39,860,682	\$ 39,972,423	\$ 42,224,458	\$ 49,328,779	\$ 49,656,922	\$ 50,953,817	\$ 52,218,797	\$ 57,142,010
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 1,245,142	\$ 1,469,180	\$ 1,150,483	\$ 1,288,297	\$ 1,327,103	\$ 6,273,390	\$ 6,781,959	\$ 6,909,635	\$ 7,680,021	\$ 8,328,311
Public Safety	2,587,724	2,791,980	3,236,528	3,327,286	3,714,955	2,999,621	2,873,827	3,059,975	2,808,844	2,841,122
Road and Bridge	377,792	546,838	456,871	624,141	706,063	531,577	359,187	349,358	262,355	303,269
Health and Welfare	1,556,664	2,070,178	1,629,167	1,752,692	1,726,494	2,386,874	1,805,052	1,930,799	1,783,630	2,085,842
Culture and Recreation	90,193	122,925	172,329	174,932	183,989	186,206	166,689	117,293	182,678	282,263
Agriculture	196,410	302,974	221,064	154,149	145,529	21,132	90,759	111,874	119,767	83,457
Legal and Judicial	2,300,137	2,133,176	1,557,831	1,715,567	1,626,682	1,477,106	1,342,663	1,512,459	1,349,415	1,389,334
Operating Grants and Contributions	3,563,614	3,316,514	4,551,726	3,851,958	4,251,586	4,344,905	3,833,899	4,041,770	4,973,254	5,158,783
Capital Grants and Contributions	1,700,254	449,435	62,260	-	-	35,705	242,135	-	-	-
Total Governmental Activities										
Program Revenues	13,617,930	13,203,200	13,038,259	12,889,022	13,682,401	18,256,516	17,496,170	18,033,163	19,159,964	20,472,381
Business-Type Activities:										
Charges for Services:										
Solid Waste	3,431,118	3,431,885	3,347,621	3,842,661	3,759,341	3,696,005	3,875,520	4,227,895	4,407,737	4,825,277
Emergency Communications	906,245	938,321	940,063	1,038,221	1,024,932	909,431	1,033,413	975,250	905,405	823,482
Wellness Complex	-	-	-	-	-	-	-	20,180	138,200	181,942

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
Capital Grants and Contributions	-	-	-	-	-	-	-	-	5,767,975	-	
Total Business-Type Activities	4,337,363	4,370,206	4,287,684	4,880,882	4,784,273	4,605,436	4,908,933	10,991,300	5,451,342	5,830,701	
Total Primary Government	Program Revenues	\$ 17,955,293	\$ 17,573,406	\$ 17,325,943	\$ 17,769,904	\$ 18,466,674	\$ 22,861,952	\$ 22,405,103	\$ 29,024,463	\$ 24,611,306	\$ 26,303,082
Net (Expense)/Revenue											
Governmental Activities	\$ (22,878,157)	\$ (20,871,220)	\$ (24,002,745)	\$ (24,170,983)	\$ (25,065,611)	\$ (27,807,774)	\$ (28,379,329)	\$ (28,637,596)	\$ (28,401,003)	\$ (28,793,879)	
Business-Type Activities	1,561,595	2,382,204	1,468,006	1,968,464	1,307,827	1,340,947	1,127,510	6,768,242	793,512	(2,045,049)	
Total Primary Government	Net Expense	\$ (21,316,562)	\$ (18,489,016)	\$ (22,534,739)	\$ (22,202,519)	\$ (23,757,784)	\$ (26,466,827)	\$ (27,251,819)	\$ (21,869,354)	\$ (27,607,491)	\$ (30,838,928)
General Revenues and Other Changes in Net Position											
Governmental Activities:											
Taxes:											
Property Taxes	\$ 18,276,501	\$ 19,457,501	\$ 21,645,628	\$ 21,678,352	\$ 21,385,999	\$ 21,551,491	\$ 23,033,584	\$ 24,504,736	\$ 25,354,131	\$ 25,130,998	
Sales Taxes	3,822,936	3,353,027	3,277,720	3,375,332	3,587,886	3,820,904	3,953,056	4,196,309	4,444,533	4,669,852	
Liquor Taxes	467,103	534,297	512,352	523,345	557,304	577,278	554,773	546,262	573,635	606,487	
Investment Income	1,323,429	480,740	205,578	137,511	103,394	(432,808)	451,198	603,882	442,131	77,545	
Sale of Property	-	-	-	-	51,534	(25,446)	-	-	-	-	
Miscellaneous	710,953	1,187,279	975,888	982,531	1,149,465	1,129,243	1,065,954	2,891,709	1,019,676	1,312,941	
Gain or Loss on Sale of Capital Assets	-	-	25,974	10,169	-	-	20,507	39,984	63,881	225,518	
Reclassification of Fund Net Position to/from Fiduciary Fund	-	-	-	-	-	(659,914)	-	508,425	-	-	
Transfers in (Out)	-	-	-	-	-	-	-	-	(900,211)	(240,324)	
Total Governmental Activities	24,600,922	25,012,844	26,643,140	26,707,240	26,835,582	25,960,748	29,079,072	33,291,307	30,997,776	31,783,017	
Business-Type Activities:											
Interest	48,463	71,199	4,790	28,696	12,664	16,148	13,854	13,169	14,137	3,392	
Gain/Loss on Capital Asset Disposal	-	-	-	-	-	222,875	58,000	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	117,185	200,700	107,738	
Transfers in (Out)	-	-	-	-	-	-	-	900,211	240,324	-	
Total Business-Type Activities	48,463	71,199	4,790	28,696	12,664	239,023	71,854	130,354	1,115,048	351,454	
Total Primary Government	\$ 24,649,385	\$ 25,084,043	\$ 26,647,930	\$ 26,735,936	\$ 26,848,246	\$ 26,199,771	\$ 29,150,926	\$ 33,421,661	\$ 32,112,824	\$ 32,134,471	
Change in Net Position											
Governmental Activities	\$ 1,722,765	\$ 4,141,624	\$ 2,640,395	\$ 2,536,257	\$ 1,769,971	\$ (1,847,026)	\$ 699,743	\$ 4,653,711	\$ 2,596,773	\$ 2,989,138	
Business-Type Activities	1,610,058	2,453,403	1,472,796	1,997,160	1,320,491	1,579,970	1,199,364	6,898,596	1,908,560	(1,693,595)	
Total Primary Government	\$ 3,332,823	\$ 6,595,027	\$ 4,113,191	\$ 4,533,417	\$ 3,090,462	\$ (267,056)	\$ 1,899,107	\$ 11,552,307	\$ 4,505,333	\$ 1,295,543	

BANNOCK COUNTY, IDAHO

Schedule 3

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund										
Non-spendable	\$ 90,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	2,371,962	1,574,947	1,121,537	3,890,449	5,291,041	2,633,175	2,859,755	3,707,312	3,840,954	4,070,637
Assigned	-	-	-	-	-	3,148,166	3,178,166	3,178,166	2,198,000	2,198,000
Unassigned	5,952,290	5,647,881	6,556,616	5,045,545	4,482,497	4,751,357	5,400,805	7,943,769	9,324,860	10,013,911
Total General Fund	\$ 8,414,252	\$ 3,277,937	\$ 7,753,153	\$ 9,010,994	\$ 9,798,538	\$ 10,532,698	\$ 11,438,726	\$ 14,829,247	\$ 15,363,814	\$ 16,282,548
All Other Governmental Funds										
Non-spendable	\$ 342,695	\$ 309,700	\$ 303,049	\$ 294,007	\$ 312,448	\$ 303,572	\$ 297,077	\$ 301,190	\$ 544,512	\$ 598,796
Restricted	1,136,089	1,214,847	1,561,130	2,332,597	1,616,127	868,782	973,959	1,032,694	1,237,471	1,332,869
Committed	1,637,653	1,171,775	2,049,056	6,737,732	8,606,465	4,818,360	4,764,071	4,963,170	5,548,260	6,049,028
Assigned	10,054,861	13,004,018	13,390,101	8,395,787	8,170,647	10,431,456	9,936,976	10,581,658	12,082,711	13,030,828
Unassigned	-	-	-	-	-	-	-	-	-	(8,631)
Total All Other Governmental Funds	\$ 13,171,298	\$ 15,700,340	\$ 17,303,336	\$ 17,760,123	\$ 18,705,687	\$ 16,422,170	\$ 15,972,083	\$ 16,878,712	\$ 19,412,954	\$ 21,002,890

BANNOCK COUNTY, IDAHO

Schedule 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
REVENUES										
Property Taxes	\$ 18,087,285	\$ 19,312,015	\$ 21,281,606	\$ 21,511,812	\$ 21,289,846	\$ 21,658,351	\$ 22,921,104	\$ 24,165,161	\$ 24,980,832	\$ 24,708,607
Licenses and Permits	497,551	406,215	386,692	397,003	404,759	455,409	365,146	395,958	410,330	444,580
Charges for Services	9,054,986	9,238,458	9,663,252	10,784,004	11,979,767	12,022,764	11,949,398	12,298,011	12,466,806	13,058,564
Intergovernmental	9,976,462	10,302,343	10,613,617	10,193,808	10,075,404	10,157,351	9,619,877	10,177,677	11,712,793	12,246,152
Fines and Costs	1,163,236	1,054,098	1,024,607	978,827	1,014,866	864,138	830,753	974,793	696,505	838,494
Interest	1,323,429	479,226	204,414	136,110	101,251	(432,808)	451,198	603,882	442,131	77,545
Other	295,220	309,982	382,333	361,191	500,038	364,938	296,737	2,196,544	312,086	839,234
Total Revenues	<u>40,398,169</u>	<u>41,102,337</u>	<u>43,556,521</u>	<u>44,362,755</u>	<u>45,365,931</u>	<u>45,090,143</u>	<u>46,434,213</u>	<u>50,812,026</u>	<u>51,021,483</u>	<u>52,213,176</u>
EXPENDITURES										
General Government	13,374,917	12,810,911	12,785,666	11,858,030	12,720,651	12,145,981	14,080,173	15,776,206	14,935,099	15,080,771
Public Safety	9,353,230	9,133,692	10,005,803	10,469,974	11,075,673	11,485,111	11,095,913	10,705,870	11,458,648	11,946,964
Health and Welfare	4,223,622	4,225,727	4,811,214	5,614,276	5,050,518	6,369,153	5,852,356	5,397,832	5,342,133	5,576,042
Roads	4,025,410	3,176,262	4,149,399	3,995,967	4,586,710	4,501,187	4,387,235	4,409,343	4,798,830	5,141,290
Culture and Recreation	739,999	820,423	854,973	928,390	1,058,779	1,103,103	1,047,019	1,078,543	1,084,320	1,287,329
Agriculture	676,326	575,439	546,520	645,949	544,136	1,462,670	591,080	640,263	343,153	486,847
Legal and Judicial	6,633,024	6,684,329	6,776,085	7,326,573	7,378,560	7,662,428	7,668,027	7,962,171	8,402,724	9,032,954
Capital Outlay	1,280,019	1,419,904	858,530	1,047,856	536,459	1,249,953	1,256,469	2,082,909	478,759	876,856
Debt Service										
Interest	161,057	133,032	102,962	71,112	18,306	-	-	-	4,702	3,770
Principal	590,000	620,000	650,000	690,000	725,000	-	-	-	204,095	249,721
Total Expenditures	<u>41,057,604</u>	<u>39,599,719</u>	<u>41,541,152</u>	<u>42,648,127</u>	<u>43,694,792</u>	<u>45,979,586</u>	<u>45,978,272</u>	<u>48,053,137</u>	<u>47,052,463</u>	<u>49,682,544</u>
Excess Revenues (Expenditures)	<u>(659,435)</u>	<u>1,502,618</u>	<u>2,015,369</u>	<u>1,714,628</u>	<u>1,671,139</u>	<u>(889,443)</u>	<u>455,941</u>	<u>2,758,889</u>	<u>3,969,020</u>	<u>2,530,632</u>
OTHER FINANCING SOURCES (USES)										
Issuance of Capital Leases	1,279,287	-	42,952	-	-	-	-	1,029,836	-	218,362
Sale of Assets	-	-	-	-	61,959	-	-	-	-	-
Transfers In	-	-	407,800	-	-	228,787	-	-	-	-
Transfers Out	-	-	(407,800)	-	-	(228,787)	-	-	(900,211)	(240,324)
Reclassification of Fund Balance	-	-	-	-	-	(659,914)	-	508,425	-	-
Total Other Financing Sources (Uses)	<u>1,279,287</u>	<u>-</u>	<u>42,952</u>	<u>-</u>	<u>61,959</u>	<u>(659,914)</u>	<u>-</u>	<u>1,538,261</u>	<u>(900,211)</u>	<u>(21,962)</u>
Net Change in Fund Balances	<u>\$ 619,852</u>	<u>\$ 1,502,618</u>	<u>\$ 2,058,321</u>	<u>\$ 1,714,628</u>	<u>\$ 1,733,098</u>	<u>\$ (1,549,357)</u>	<u>\$ 455,941</u>	<u>\$ 4,297,150</u>	<u>\$ 3,068,809</u>	<u>\$ 2,508,670</u>
Debt Service as a Percentage of Non-Capital Expenditures	1.9%	2.0%	1.8%	1.8%	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%

BANNOCK COUNTY, IDAHO
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Schedule 5

Last Ten Fiscal Years

Fiscal Year Ended Sept. 30	Residential Property	Commercial Property	Industrial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2008	\$ 2,974,923,737	\$ 1,124,424,692	\$ 50,390,072	\$ 1,165,732,997	\$ 2,984,005,504	0.005354472
2009	3,307,014,876	1,207,916,268	50,919,010	1,294,723,399	3,271,126,755	0.005128558
2010	3,467,191,850	1,383,414,772	51,525,626	1,355,207,288	3,546,924,960	0.005168084
2011	3,445,350,516	1,424,080,953	51,054,267	1,319,411,521	3,601,074,215	0.005277434
2012	3,514,105,309	1,543,432,609	78,806,550	1,310,500,195	3,825,844,273	0.004821020
2013	3,496,553,515	1,652,838,689	67,825,040	1,263,932,224	3,953,285,020	0.004547074
2014	3,494,051,425	1,690,868,259	69,219,092	1,290,068,614	3,964,070,162	0.004919962
2015	3,530,883,208	1,707,194,867	65,010,922	1,309,052,511	3,994,036,486	0.005297957
2016	3,532,000,897	1,710,909,089	60,742,142	1,297,587,631	4,006,064,497	0.005282020
2017	3,568,931,471	1,760,882,441	62,564,445	1,349,463,461	4,042,914,896	0.005238810

Source: Bannock County Assessor

Note: Property in Bannock County is reassessed at least once every five years. Property is assessed at actual market value, therefore, the assessed values are equal to actual values.

BANNOCK COUNTY, IDAHO

Schedule 6

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years
(amounts expressed in millionths)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
County Direct Rates										
Current Expense	1.683584	1.648706	1.813212	1.617168	1.506027	1.242140	1.611413	1.940808	1.661806	1.590293
Justice Fund	1.999392	1.821710	1.665948	1.902182	1.801016	1.934081	1.966407	1.997279	1.980842	1.986662
Indigent .....	.350098	.301662	.419556	.514805	.490215	.428706	.310881	.177684	.435293	.573027
District Court .....	.224966	.299399	.267018	.300738	.302567	.207703	.275239	.343356	.383616	.352745
Noxious Weed .....	.096002	.083801	.085556	.062282	.055706	.076476	.081505	.104876	.084841	.039417
Appraisal .....	.309527	.276562	.263944	.257141	.254317	.239453	.237651	.252321	.273067	.271121
Health District .....	.135143	.133124	.124517	.123697	.108174	.114830	.117882	.117243	.119746	.118749
Fair Exhibit .....	.153892	.115910	.128327	.092350	.102332	.116133	.086513	.121219	.099578	.083519
Fair Maintenance .....	.056272	.072643	.039165	.052470	.072442	.071252	.100000	.095572	.093880	.006201
Fair District .....	.002311	.002712	.002435	.002433	.002395	.002056	.002164	.002209	.002203	.002170
Historical Society .....	.017402	.016883	.014580	.014172	.012767	.013146	.019901	.019268	.018749	.011955
Veterans Memorial .....	.018355	.017552	.015751	.014807	.013189	.013191	.013228	.012830	.014474	.015260
Utility Refund .....	.002611	-	-	-	-	-	.008384	.020081	.018202	-
Junior College .....	.013614	.011538	-	-	-	-	-	-	-	-
Tort .....	.104570	.117160	.091569	.109392	.099873	.087907	.088794	.093211	.095723	.089585
Parks and Recreation	-	-	-	-	-	-	-	-	-	.098106
Jail Bond .....	.186733	.209196	.236506	.213797	-	-	-	-	-	-
Total Direct Rates	5.354472	5.128558	5.168084	5.277434	4.821020	4.547074	4.919962	5.297957	5.282020	5.238810
City Rates										
Pocatello	10.010882	9.757247	9.577781	9.736059	8.955293	9.729799	9.939337	10.786575	10.766582	11.199993
Chubbuck	8.442935	8.404576	8.466774	9.150122	9.324266	9.829518	9.969299	9.967676	9.933799	10.140122
Arimo	4.220882	4.078537	3.443941	3.480932	3.402692	3.386011	3.232442	2.459950	5.706065	6.206224
Downey	10.421309	8.247613	8.080400	7.599204	7.272606	7.283541	7.240415	7.352288	7.171191	7.198792
Lava	4.695661	4.051553	3.781333	3.713400	3.534866	3.496066	3.584321	3.580861	3.735478	3.807307
Inkom	6.602055	6.144907	6.599927	6.694208	6.869464	6.980727	7.234260	7.963363	8.395090	8.739086
McCammon	7.944984	6.534995	6.003941	6.251052	5.977485	6.016324	6.072100	5.943871	6.028852	5.923124
School District Rates										
Pocatello #25	4.479307	4.249235	3.818912	3.861982	3.898239	4.010234	4.485625	4.142745	4.422426	3.942644
Marsh Valley #21	2.892893	2.717242	2.547681	2.579076	2.216803	2.093950	2.047254	2.116266	2.549467	2.471546
Grace #148	1.650153	1.470180	1.423313	2.991550	2.879078	3.506863	3.556709	3.745239	3.338645	3.222410
Preston #201	2.473788	2.330842	2.173326	2.682728	2.048435	2.111330	2.156781	1.420121	2.002823	1.953985
Westside #202	1.626476	1.488676	1.448022	1.402574	1.337006	1.302821	1.289242	1.280431	1.199511	1.197881

(Continued)

BANNOCK COUNTY, IDAHO
 Last Ten Fiscal Years
 (amounts expressed in millionths)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Library District Rates										
South Bannock Free Library .....	.828587	.786528	.739162	.671497	.632218	.619774	.627281	.663313	.625523	.625579
Portneuf Free Library .....	.645617	.616595	.612910	.574978	.611269	.617396	.613554	.566615	.579006	.610923
Fire District Rates										
North Bannock .....	.523667	.496645	.470959	.501551	.497217	.507365	.514030	.527987	.550846	.555877
Pocatello Valley .....	.785707	.715572	.658739	.634803	.593330	.564401	.565845	.532188	.527999	.516931
McCammon .....	.507025	.526411	.514233	.522010	.506820	.466313	.465253	.477709	.498678	.500234
Downey	2.388990	1.660636	1.556477	1.565219	1.567390	1.582319	1.583292	1.467374	1.507642	1.538891
Jackson Creek .....	.849200	.917499	.930963	.956069	.909886	.881975	.907989	.958940	.953935	.845593
Lava	1.197705	1.190343	1.103918	1.065921	1.074269	.996163	.953005	.933037	.926430	.908392
Arimo .....	.902012	.873831	.737635	.747094	.753676	.697707	.763835	.734806	.750626	.779526
Cemetery District Rates										
Marsh Valley .....	.372703	.347658	.300850	.227821	.203898	.196814	.184095	.199526	.223572	.179458
Arimo .....	.388345	.384240	.344073	.271172	.255226	.251345	.214351	.234536	.233699	.218435
Lava .....	.106995	.115472	.099823	.097484	.094451	.100986	.104846	.106758	.101785	.099137
McCammon .....	.272770	.270534	.257363	.249299	.240524	.235925	.234705	.233811	.232354	.238061
Swan Lake .....	.209202	.199156	.177460	.131834	.117460	.109603	.104797	.122577	.096795	.094554
Inkom .....	.148840	.144292	.143948	.148091	.143880	.143413	.146231	.152496	.151161	.150016
Highway District Rates										
Bannock County Road and Bridge ..	.533485	.636964	.605016	.427022	.406404	.561848	.458427	.482885	.850532	.727119
Downey-Swan Lake Highway .....	.565738	.521265	.449885	.346584	.252727	.291349	.475454	.501600	.506098	.478823
Other Special District Rates										
Ambulance District .....	.261878	.254911	.254018	.254338	.241361	.400000	.397195	.402212	.398922	.399317
Mosquito Abatement District	-	-	.174602	.154464	.130555	.076160	.054958	.045397	.035503	.027504

Source: Bannock County Clerk

BANNOCK COUNTY, IDAHO
PRINCIPAL PROPERTY TAXPAYERS

Schedule 7

Current Year and Nine Years Ago

<u>Taxpayer</u>	<u>2017</u>			<u>2008</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Union Pacific Railroad	\$ 159,941,429	1	3.96 %	\$ 63,407,699	3	2.12 %
Pocatello Hospital LLC	114,018,370	2	2.82	-	-	-
Pacificorp	71,788,143	3	1.77	-	-	-
Amy's Kitchen	48,415,872	4	1.20	-	-	-
ON Semiconductor *	43,562,522	5	1.07	-	-	-
Idaho Power Company	37,019,782	6	0.92	20,038,984	5	0.67
Idaho Central Credit Union	26,459,404	7	0.65	16,280,671	8	0.55
T7 POC LLC	22,578,100	8	0.56	-	-	-
Northwest Pipeline Corporation	20,097,653	9	0.50	16,815,677	7	0.56
Pine Ridge Land Company	19,713,755	10	0.49	19,750,700	6	0.66
Heinz Frozen Foods	-	-	-	68,669,093	2	2.30
Qwest Corporation	-	-	-	21,878,641	4	0.73
American Microsystems	-	-	-	75,577,625	1	2.53
Cole MT LLC	-	-	-	15,750,860	10	0.53
CM Acquisition Corp	-	-	-	16,087,620	9	0.54
Total	<u>\$ 563,595,030</u>		<u>13.94 %</u>	<u>\$ 334,257,570</u>		<u>11.19 %</u>

Source: Bannock County Assessor

* In 2008, ON Semiconductor acquired AMI Semiconductor.

BANNOCK COUNTY, IDAHO
PROPERTY TAX LEVIES AND COLLECTIONS

Schedule 8

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		<u>Collection in Subsequent</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2008	\$ 18,237,169	\$ 17,761,537	97.4 %	\$ 423,570	\$ 18,185,107	99.7 %
2009	19,584,429	18,815,795	96.1	552,900	19,368,695	98.9
2010	21,538,260	20,864,839 *	96.9	692,195	21,557,034	100.0
2011	21,841,592	20,921,401	95.8	660,983	21,582,384	98.8
2012	22,165,316	20,693,305	93.4	617,062	21,310,367	96.1
2013	21,960,251	20,980,380	95.5	570,532	21,550,912	98.1
2014	23,272,429	22,057,535	94.8	652,829	22,710,364	97.6
2015	24,786,609	23,525,958	94.9	437,624	23,963,582	96.7
2016	26,152,972	24,403,075	93.3	213,757	24,616,832	94.1
2017	25,679,807	24,242,520	94.4	-	-	-

Source: Bannock County Clerk

*Collections to date exceeded amounts to be collected due to Homeowner's Exemption recaptured monies i.e. taxpayers claimed invalid exemptions and had to pay the taxes.

BANNOCK COUNTY, IDAHO

Schedule 9

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Certificates of Participation	Capital Leases	Certificates of Participation	Capital Leases				
2008	\$ 2,125,436	\$ -	\$ 1,705,923	\$ -	\$ -	\$ 3,831,359	0.19%	\$ 47.94	
2009	1,472,704	-	320,059	-	-	1,792,763	0.08%		22.18
2010	650,106	-	328,862	-	-	978,968	0.04%		11.86
2011	-	-	231,603	-	275,359	506,962	0%		6.12
2012	-	-	162,286	-	-	162,286	0%		1.94
2013	-	-	89,916	-	-	89,916	0%		1.07
2014	-	-	-	-	-	-	0%		-
2015	-	-	1,029,836	-	-	1,029,836	0%		12.36
2016	-	-	825,741	-	-	825,741	0%		9.86
2017	-	-	794,382	-	-	794,382	0%		9.41

¹ See Schedule 12 for personal income and population data. These ratios are calculated using the most currently available personal income (two years ago) and population (one year ago).

BANNOCK COUNTY, IDAHO

Schedule 10

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amount Restricted for Payment of Principal	Net General Obligation Bonds	Percentage of Actual Taxable Value ¹ of Property	Per Capita ²
2008	\$ 2,685,000	\$ 559,564	\$ 2,125,436	7.00 %	\$ 26.59
2009	2,065,000	592,296	1,472,704	5.00	18.22
2010	1,415,000	764,894	650,106	2.00	7.88
2011	725,000	725,000	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-

Note: A cross-over refinancing was done in fiscal year 1998.

¹See Schedule 5 for property value data

²Population data can be found in Schedule 12.

BANNOCK COUNTY, IDAHO

Schedule 11

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Debt Limit	\$ 82,994,770	\$ 91,317,003	\$ 98,042,645	\$ 98,409,715	\$ 102,726,889	\$ 104,344,345	\$ 105,082,775	\$ 106,061,780	\$ 106,073,043	\$ 107,847,567
Total net debt applicable to limit	2,125,436	1,472,704	650,106	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 80,869,334</u>	<u>\$ 89,844,299</u>	<u>\$ 97,392,539</u>	<u>\$ 98,409,715</u>	<u>\$ 102,726,889</u>	<u>\$ 104,344,345</u>	<u>\$ 105,082,775</u>	<u>\$ 106,061,780</u>	<u>\$ 106,073,043</u>	<u>\$ 107,847,567</u>
Total net debt applicable to the limit as a percentage of debt limit	2.56%	1.61%	0.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed value (includes exemptions)	\$ 5,392,378,357
	107,847,567
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	<u>\$ 107,847,567</u>

Idaho Code: 31-1901; 50-1019 sets debt limitation to 2% of assessed market value.

BANNOCK COUNTY, IDAHO
DEMOGRAPHIC AND ECONOMIC STATISTICS

Schedule 12

Last Ten Calendar Years

<u>Year</u>	<u>Population</u>	Personal Income (thousands of dollars)	Per Capita Personal Income	<u>Unemployment Rate</u>
2008	79,925	\$ 2,055,903	\$ 25,723	4.6 %
2009	80,812	2,176,269	26,930	7.5
2010	82,539	2,348,782	28,457	8.1
2011	82,839	2,370,984	28,621	8.4
2012	83,691	2,411,839	28,818	6.4
2013	83,800	2,511,627	29,972	6.4
2014	83,249	2,574,578	30,926	4.1
2015	83,347	2,672,358	32,063	3.6
2016	83,744	2,792,385	33,344	3.3
2017	84,377	2,928,660	34,709	2.9

Sources: Idaho Commerce & Labor; BEA Regional Economic Accounts

BANNOCK COUNTY, IDAHO

Schedule 13

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

<u>Employer</u>	<u>2017</u>			<u>2008</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Idaho State University	3,600	1	8.51 %	3,300	1	8.27 %
Portneuf Medical Center	1,900	2	4.49	1,200	3	3.01
School District #25	1,600	3	3.78	1,700	2	4.26
ON Semiconductor*	710	4	1.68	800	4	2.01
City of Pocatello	700	5	1.65	650	7	1.63
Idaho Central Credit Union	500	6	1.17	-	-	-
Amy's Kitchen**	420	7	0.99	-	-	-
Allstate	410	8	0.97	-	-	-
Union Pacific Railroad	400	9	0.95	500	8	1.26
Bannock County	364	10	0.86	400	10	1.01
Convergys Customer Support	-	-	-	700	6	1.76
Wal-Mart	-	-	-	450	9	1.13
Heinz	-	-	-	750	5	1.88
Total	<u>10,604</u>		<u>25.06 %</u>	<u>10,450</u>		<u>26.22 %</u>

* In 2008, ON Semiconductor acquired AMI Semiconductor.

** In 2014 Amy's Kitchen bought Heinz

Source: Bannock Development Corporation

BANNOCK COUNTY, IDAHO

Schedule 14

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<u>Function/Program</u>	2008	2009	2010	2011	2012	2013	2014	2,015	2,016	2,017
General Government:										
Management	18	18	18	18	19	21	22	22	20	19
Administrative	37	35	35	36	33	36	35	36	37	35
Maintenance	2	3	3	3	3	3	4	4	7	7
Planning	3	3	3	3	3	2	1	1	1	1
Assessor/Appraisal ..	17	17	17	17	16	16	16	15	15	14
Public Safety:										
Management	10	11	11	11	11	11	10	10	10	11
Officers	67	71	70	68	70	70	70	70	80	79
Civilians	42	39	36	39	34	39	38	36	31	29
Road & Bridge:										
Management	7	7	6	7	8	8	7	6	5	4
Administrative	1	2	2	2	2	2	2	2	3	3
Road Workers	28	28	27	26	23	23	25	26	25	26
Health and Welfare:										
Management	4	4	5	6	5	5	4	4	4	5
Administrative	8	7	9	8	9	10	5	6	4	4
Equipment Operator ..	7	7	7	6	7	7	8	10	10	10
Culture and Recreation:										
Management	1	1	1	1	1	1	1	1	2	1
Administrative	1	1	2	2	2	2	2	1	1	2
Maintenance	2	2	2	2	2	2	2	4	7	8
Agriculture:										
Administrative	2	3	4	1	2	3	1	-	-	3
Operations	1	2	-	2	2	2	2	3	4	-
Legal and Judicial:										
Management	7	7	7	6	6	6	6	7	9	10
Administrative	51	52	52	47	50	50	49	51	52	47
Probation	19	18	19	20	20	21	21	21	21	19
Attorneys	14	14	14	14	14	14	14	14	15	18
Security	10	10	9	10	10	10	10	10	10	9
Total	<u>359</u>	<u>362</u>	<u>359</u>	<u>355</u>	<u>352</u>	<u>364</u>	<u>355</u>	<u>360</u>	<u>373</u>	<u>364</u>

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO

Schedule 15

OPERATION INDICATORS

Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Registered Voters	40,110	39,709	40,495	41,526	37,751	40,155	36,188	38,924	41,309	40,325
Votes Cast in Last Election	35,927	8,695	23,916	39,856	6,465	13,188	13,741	6,693	34,388	11,031
Marriage Licenses Issued	684	654	725	639	672	600	667	581	566	624
Documents Recorded	27,463	27,249	22,034	19,867	22,482	21,633	16,894	18,065	18,634	19,149
Passports Issued	-	-	-	-	-	-	-	1,010	1,314	1,326
Building Permits Issued	249	212	172	186	116	313	137	176	158	141
Veteran's Services										
Appointments	936	1,111	868	664	701	709	819	713	626	519
Claims Filed	578	475	410	350	386	433	420	274	238	256
Calls Received	2,083	1,683	1,236	938	2,916	2,171	1,865	1,898	1,443	1,097
Circuit Breaker Applicants	-	-	-	1,478	1,472	1,350	1,357	1,307	1,282	1,264
New Construction Parcels	-	-	-	260	243	255	285	260	214	336
Public Safety										
Average Beds Utilized in County Jail	238	218	214	222	236	224	212	242	249	262
Average Cost of Inmate Per Day in County Jail ..	\$ 66.60	\$ 66.60	\$ 72.89	\$ 69.53	\$ 67.75	\$ 76.95	\$ 87.60	\$ 75.54	\$ 76.00	\$ 75.97
Youths Admitted to Detention	725	701	623	706	664	602	570	493	493	384
Average Length of Stay in Detention	7	9	7	7	8	8	8	7	9	11
Roads										
Miles of Dust Control/Road Maintenance	3	4	30	29	18	67	68	70	80	60
Miles of Asphalt Overlay	14	1	3	4	11	7	9	12	8	12
Miles of Road Chipped & Sealed	32	-	23	15	19	15	13	14	15	27
Hours Spent on Snow Removal & Sanding	7,257	5,022	4,573	5,421	1,969	4,470	2,981	2,148	4,997	6,538
Health & Welfare										
Ambulance Calls Responded to	4,863	5,152	5,092	5,705	6,966	5,936	6,206	6,761	7,229	6,946
Ambulance Out of Town Transfers	102	100	111	117	137	73	107	159	144	249
Indigent Claims Reviewed (July-June FY)	348	416	391	473	387	405	334	304	346	344
Indigent Claims Paid (July-June FY)	157	222	268	237	185	157	209	126	142	126
Landfill Refuse Collected (tons)	92,028	84,841	81,977	100,879	116,423	99,568	105,052	111,406	114,229	128,843
Customers on "Free Days"	1,342	1,198	809	1,044	952	831	1,062	557	789	773
Tons Received on "Free Days"	654	469	327	473	512	551	581	309	479	326

(Continued)

BANNOCK COUNTY, IDAHO

OPERATION INDICATORS - (CONTINUED)

Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Culture & Recreation										
Events Booked at Events Center	37	47	43	83	101	113	353	347	377	644
Days Fairgrounds Used	365	365	365	365	365	365	365	365	365	365
Events Booked at Wellness Complex	-	-	-	-	-	-	-	10	200	214
Agriculture										
Hours Spent Spraying Roadside Weeds	1,840	1,825	1,514	1,214	961	1,048	1,425	1,382	1,137	1,302
Curriculum Classes Taught by Agents	264	261	255	265	184	143	44	153	N/A	N/A
Contacts from Outside Sources in Ag Ext.	67,943	49,786	69,965	31,358	30,178	43,808	13,201	11,485	N/A	N/A
4-H/FCS/Ag Programs Held by Ag Extension* ...	42	47	100	88	65	53	51	-	N/A	N/A
Legal & Judicial										
Parenting Classes Held	16	15	-	16	17	17	16	15	15	16
Attendance for Silver Linings Class	82	206	190	167	204	182	160	150	182	194
Silver Linings Classes	17	15	15	17	17	17	16	15	15	16
Drug Court Graduates/Felony & DUI	18	27	22	17	5	15	13	11	11	6
Citizens Helped by Court Assistance	5,595	5,760	6,956	4,082	6,804	4,783	4,466	3,735	N/A	2,340
Caseload for Misdemeanor Probation	2,336	2,197	2,064	3,217	1,951	1,703	1,927	2,093	904	1,968
Caseload Court Service's Pretrial Release	78	101	99	142	148	133	117	204	128	137
Magistrate Case Filings:										
Civil Cases	4,520	4,361	4,491	5,390	5,692	4,979	5,205	4,473	4,488	5,056
Criminal Cases	22,437	22,166	20,041	21,092	20,144	17,844	17,319	18,783	16,232	14,775
Juvenile Criminal Cases	3,005	2,753	1,679	1,241	1,098	990	930	776	853	858

* Numbers are reported in Curriculum Classes taught by Agents.

BANNOCK COUNTY, IDAHO

Schedule 16

CAPITAL ASSETS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Government:										
Buildings	5	5	5	5	5	6	6	6	6	6
Vehicles and Equipment . . .	2	3	-	-	1	2	2	4	6	11
Public Safety:										
Patrol Units	50	52	53	57	58	51	57	59	62	64
Buildings	3	3	3	7	7	7	8	8	8	8
Equipment	14	16	17	19	21	20	22	25	28	27
Road & Bridge:										
Streets (in miles)	473	474	476	470	466	466	471	471	471	467
Bridges	21	21	21	21	21	22	22	22	22	22
Signs	451	451	451	451	451	451	451	451	451	451
Buildings	3	3	3	4	4	4	5	5	5	6
Vehicles and Equipment . . .	81	84	86	88	88	90	90	89	88	89
Health and Welfare:										
Buildings	2	2	2	7	7	7	8	8	8	8
Vehicles and Equipment . . .	16	16	18	21	21	23	23	28	28	34
Ambulances	11	10	10	11	10	10	10	11	11	12
Culture and Recreation:										
Buildings	14	14	14	14	14	14	15	25	26	26
Vehicles and Equipment . . .	4	4	4	4	5	5	5	6	9	9
Agriculture:										
Equipment	5	5	6	7	7	7	7	7	7	5
Buildings	-	-	-	1	1	1	1	2	2	2
Vehicles	-	-	-	-	-	-	-	-	1	1
Legal and Judicial:										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	1	1	1	1	1	1	1	1	1	2

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2017

<u>Federal Grant/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Disbursements/Expenditures</u>	<u>Total</u>
<u>DEPARTMENT OF AGRICULTURE:</u>				
Passed through the				
Super. Of Public Instruction:				
School Breakfast Program (a)	10.553	201616N109947	\$ 585	
School Breakfast Program (a)	10.553	201717N109947	8,227	
National School Lunch Program (a)	10.555	201616N109947	1,101	
National School Lunch Program (a)	10.555	201717N109947	15,320	\$ 25,233
<u>DEPARTMENT OF COMMERCE:</u>				
Band 14 Incumbent Spectrum Relocation	11.014	16-10-R16009	127,743	127,743
<u>DEPARTMENT OF THE INTERIOR:</u>				
Payment in Lieu of Taxes - PILT	15.226		416,297	416,297
<u>DEPARTMENT OF JUSTICE:</u>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-0028	110,863	
Bulletproof Vest Partnership Program	16.607	2016-BU-BX-1608-0540	1,676	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0656	30,792	
Passed through the				
Idaho Department of Juvenile Corrections:				
Juvenile Accountability Block Grants	16.523	2013-JBFX-0007	1,053	
Juvenile Justice and Delinquency Prevention	16.540	2013-MUFX-0022	3,009	147,393
<u>DEPARTMENT OF TRANSPORTATION:</u>				
Highway Planning and Construction	20.205	20028	2,286	
Passed through the				
Idaho Department of Transportation:				
State and Community Highway Safety (b)	20.600	PT-2017-00-00-00	5,175	
National Priority Safety Programs (b)	20.616	M2HVE-2017-00-00-00	7,068	
National Priority Safety Programs (b)	20.616	M5HVE-2017-00-00-00	7,566	22,095
<u>DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>				
Passed through the				
Idaho Department of Health & Welfare:				
Hospital Preparedness Program(HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	U90TP000517-03S2	956	
Epidemiology & Laboratory Capacity for Infectious Diseases	93.323	6U50CK000424-02	8,000	8,956
<u>DEPARTMENT OF HOMELAND SECURITY:</u>				
Passed through the				
Idaho Bureau of Homeland Security:				
Emergency Management Performance Grants	97.042	EMW-2015-EP-00058	113,778	
Emergency Management Performance Grants	97.042	EMS-2016-EP-00004S	55,359	
Administered by the				
Idaho Bureau of Homeland Security:				
Homeland Security Grant Program Direct to Vendor	97.067	EMW-2015-SS-00091	31,146	
Homeland Security Grant Program Direct to Vendor	97.067	EMW-2016-SS-00028	50,147	250,430
Total Federal Financial Assistance			\$ 998,147	
(a) Child Nutrition Cluster	\$25,233			
(b) Highway Safety Cluster	19,809			

See following Note to the Schedule of Expenditures of Federal Awards.

BANNOCK COUNTY, IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2017

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal award activity of Bannock County, Idaho under programs of the federal government for the year ended September 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Bannock County, Idaho, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Bannock County, Idaho. The reporting entity is defined in Note I-A to the County's basic financial statements.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting as described in Note I-C to the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. De Minimis Indirect Cost Rate

Bannock County, Idaho has elected to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

Note 4. Pass-Through Subrecipients

Bannock County, Idaho has elected not to pass-through federal funds to any subrecipients.

**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
Bannock County, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise Bannock County's basic financial statements and have issued our report thereon dated March 27, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bannock County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bannock County's internal control. Accordingly, we do not express an opinion on the effectiveness of Bannock 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 Bannock County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Deaton & Company

Pocatello, Idaho
March 27, 2018

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Bannock County, Idaho

Report on Compliance for Each Major Federal Program

We have audited Bannock County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bannock County's major federal programs for the year ended September 30, 2017. Bannock County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bannock County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bannock County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Bannock County's compliance.

Opinion on Each Major Federal Program

In our opinion, Bannock County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

Report on Internal Control Over Compliance

Management of Bannock County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Bannock County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bannock County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Pocatello, Idaho
March 27, 2018

BANNOCK COUNTY, IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30,2017

SUMMARY OF AUDITOR RESULTS

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting

Material weakness(es) identified? No

Significant deficiencies identified? No

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs

Material weaknesses identified? No

Significant deficiencies identified? None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? No

Major programs

CFDA 15.226 Payment in Lieu of Taxes - PILT

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualifies as a low-risk auditee? No